

HAPPY DAYS CHILDRENS CHARITY

England & Wales · Charity number 1010943

Details

Other names	HAPPY DAYS (CARING FOR LIFE) LTD, HAPPY DAYS
Status	Registered
Legal form	Charitable company
Company number	02639512
Registered	1992-05-11
Register	View on the Charity Commission register

Contact

Address	Happy Days Childrens Charity Unit 6-7 The Glover Centre Bury Mead Road Hitchin Hertford
Phone	01462530710
Email	enquiries@happydayscharity.org
Website	www.happydayscharity.org

Activities

Objects: TO HELP AND EDUCATE YOUNG PERSONS THROUGH THEIR LEISURE-TIME AND HOLIDAY ACTIVITIES.

Activities: Holidays and Leisuretime activity for children with special needs across the whole uk

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** IN PRACTICE UNITED KINGDOM
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,076,124	£995,841	£424,414	8
2024-03-31	£1,054,106	£1,051,765	£344,131	9
2023-03-31	£977,520	£1,070,540	£345,770	9
2022-03-31	£817,358	£805,891	£438,790	9
2021-03-31	£677,747	£503,322	£427,323	9

Trustees

Name	Role	Appointed
DIANE MAY	Chair	
BERNICE GILLIAN RUSSELL		2013-11-20
Joseph Christopher Selmes		2013-12-14
Liam Joseph Meenan		2024-01-29
RACHEL REES		2012-04-30

Accounts

REGISTERED COMPANY NUMBER: 02639512 (England and Wales)
REGISTERED CHARITY NUMBER: 1010943

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
HAPPY DAYS CHILDRENS CHARITY**

Bradshaw Johnson
Chartered Accountants
Statutory Auditor
Eligible to act as auditor in terms of
Section 1212 of the Companies Act 2006
Croft Chambers, 11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

HAPPY DAYS CHILDRENS CHARITY

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FOR THE YEAR ENDED 31 March 2025**

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HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the Charity are:

1. to help and educate young persons, through their leisure-time and holiday activities, so as to develop their physical, mental and spiritual capabilities that they may grow to full maturity as individuals and that their conditions of life may be improved.
2. to advance the education of young people by the provision of facilities for holidays.

Public Benefit

The Charity exists for the public benefit and our Memorandum and Articles of Association commit us to providing respite breaks through leisure and holiday activities for children with special needs.

The Trustees have given regard to the Charity Commission's guidance on public benefit when setting the aims and objectives for the year.

The main policies adopted are respite break family holidays of a 2 - 3 night duration and family day trips for children with special needs, i.e. children who are sick, disabled, abused looked after children, neglected and/or disadvantaged by poverty and children who have a life limiting condition, to a variety of destinations both in the UK and in day trips to theme parks, theatres, zoos and other attractions for groups of special needs children throughout the UK, residential group activity holidays and live performing arts experiences for groups of children in the UK.

The children are nominated in several ways:

- | | |
|---|---|
| a) Through Social Services | b) From schools/centres for children with special needs |
| c) From doctors, nurses and health visitors | d) From parents and/or guardians |
| e) Support groups | f) Women's refuge centres |
| g) Other Charitable organisations | |

There have been no material changes in the policies of the Charity in this period.

Volunteers

The Charity receives no material donated services and places a minimal reliance on volunteers.

Risk Management

The board of trustees and delegated staff review the major risks of the charity of all financial, operational, regulatory and reputational risks.

Safeguarding

Safeguarding is an important part of our work. All of the adult carers that accompany children on day trips, group activity holidays and holidays are all known to the children. They are either their teachers, teaching assistants, approved carers or family members. We have a safeguarding policy for children and a separate one for vulnerable adults.

Data Protection

The charity holds data from a number of different sources and has a robust policy to ensure full compliance with GDPR.

HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2025

OBJECTIVES AND ACTIVITIES

Reputational Risk

Risks associated with adverse publicity involving a service provider, supplier or supporter are ongoing. If necessary to protect the charity's good name relationships would be terminated.

We have robust policies for:

- Financial controls
- Financial reserves
- Complaints
- Serious incidents
- Trustee expenses
- Conflicts of interest
- Investing charity funds
- Social media
- Health and safety
- Equal opportunities and dignity at work

STRATEGIC REPORT

Achievements and performance

Charitable activities

We are pleased that we are recovering well following the pandemic. The charity managed to significantly increase its income through its fundraising efforts which has resulted in a larger expenditure and many more thousands of children have benefited.

The number of children helped was 30,676 (2024: 33,561). 23,650 children were able to experience a performing arts production. 5,385 children went to either a theme park, zoo, animal park, seaside or place of interest. The Charity provided family breaks for 319 children and their families to various destinations across the UK. We also enabled 1,322 children to benefit from a group activity holiday to various centres across the UK, and also a few abroad.

We have been able to give some of the most needy and vulnerable children in our society the magic of live theatre, educational trips, outings of pure fun and excitement to many diverse attractions across the whole UK. Respite breaks were arranged for families with special needs children who were able to spend some quality time together in a more tranquil setting. Many of the children have complex medical problems and some sadly have a life limiting condition. Every positive experience that can be brought into a child's life is so valuable in what can be a very uncertain future. We wish to express our thanks and gratitude to all our donors - for their continued and invaluable support, enabling us to help a record number of children. Not forgetting any community foundations, companies, individuals and Grant Making Trusts for their kind support e.g. The Edward Gostling Fund.

HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2025

STRATEGIC REPORT

Achievements and performance

The benefits for the children

Visiting theatre performances and trips to the theatre

The performances teach the children about the world, about history, about geography, about people and emotions. The performances promote empathy and help the children to understand themselves and others. By experiencing live theatre the children can enhance their creativity, imagination and understanding of different perspectives and emotions. The experience of music, drama and live theatre is not one that the children usually experience. It is a very positive experience that supports positive mental health and attitudes. The children join in and engage in a very immersive opportunity. The children rarely, if ever, get to see live performing arts and so these performances are a wonderful opportunity to introduce that magic into their lives.

Residential group activity holidays

The residential group activity holidays enable children with disabilities to achieve their true potential through the challenge of outdoor adventurous activities in the countryside. The residential courses are individually designed to promote education, inclusion, independence and self-motivation for those with even the most severe disabilities. Every young person should experience the world beyond home and classroom as an essential part of learning and personal development whatever their ability or circumstances. According to research people with complex learning needs are more susceptible to emotional and mental health conditions than the rest of the population. The growing body of evidence indicates that greater exposure to, or contact with natural environments and time spent on holiday is associated with better physical, social and emotional well-being.

Holidays

Caring for a child with special needs is an enormous responsibility and one taken gladly by the parents. However, a break away means that the family spend quality time together bonding, resting and having some much needed fun. They get to spend time away from their day to day cares and worries.

Day trips

The children go to all sorts of wonderful venues such as theatres, wildlife parks, theme parks and places of interest in towns, cities and the countryside. These opportunities help to improve their social and communication skills. The children rarely, if ever get day trips out and these are wonderful opportunities for them. Studies show that people with diverse needs and abilities take part in fewer activities and participate less frequently than those without diversity, and they tend to have fewer friends.

These opportunities enable the children and their families to take part in an activity more often enjoyed by the wider community, thereby promoting social inclusion.

The Charity to date has helped in excess of 414,000 children across the United Kingdom to attend many diverse attractions, to enable the children's lives to be more enriched and that they have experienced something positive that can be built on towards their future development. For many of the children it will be a first time experience outside of their normal environment, which will broaden their outlook and help improve their social skills.

We are very grateful for the continued support in the coming year from various trusts, companies and individuals. We are determined to reach as many children as possible who need our help. We are pleased to hear positive feedback from families and groups who have had family breaks and outings. This helps us to evaluate the work we do and that we can ensure that the types of activities undertaken are of great benefit to the children, not just with the immediate effect but with the longer term benefit of renewed strength of spirit, positive well being, confidence and forward going thinking. Happy Days is very keen to benefit as many children from poor socio-economic backgrounds and minority groups, thereby creating harmony and integration into the community.

As we approach the new financial year we do so with optimism and determination that we will help more children with special needs and disabilities to have positive experiences to improve their well-being.

HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2025

STRATEGIC REPORT

Financial review

Reserves policy

Reserves now stand at 6 months of expenditure. This is to ensure that the charity has sufficient funds in place to continue its activity.

The charity had a surplus of £80,283 at the year end (2024 deficit - £1,639).

We were pleased to receive an endowment of £200,000 from the Edward Gostling Fund to be used on beneficiary activity at £40,000 per year over 5 years.

Total incoming resources for the year ended 31st March 2025 amounted to £1,076,124 (2024: £1,050,126). Total payment and support costs for respite break family holidays and leisure time activities of £735,682 were expended during the year to 31st March 2025 (2024: £790,251). At the year end Unrestricted Funds carried forward amounted to £181,684 (2024: £252,663). Total restricted income was £563,913 of which £572,651 was expended during the year. This left an unexpended balance of £82,730 at 31st March 2025 (2024: £91,468).

Happy Days is very dependent on income from the general public and business sector alike. Happy Days does not benefit from local government grants and is solely dependent on its own fundraising.

The charity's funds have been applied as follows:

1. To provide funding towards residential activity for groups of special needs children within the accepted criteria..
2. To provide day trips/group outings to children within the accepted criteria.
3. To provide trips to performing arts productions and visiting theatre performances to children within the accepted criteria.
4. To provide family day trips and family holidays for children within the accepted criteria.
5. To the running costs of the families and day trips department which enables the above activity to take place.
6. To the costs of the Charity's fundraising activity and further expanding the fundraising activity.
7. To pay for the running of the Charity.
8. To setting aside sufficient reserves which may be called upon in the eventuality of priority cases, or an emergency such as the recent pandemic to continue its activity.

Future plans

The Charity remains cautious in the present financial climate, but still hopes to help more children in the next year, and will be seeking to gain new donors. This will help to create a steady income for the Charity. Happy Days is looking forward to working with corporate sponsors and grant making trusts and for many children to benefit as a result.

The Charity intends to help groups of children who are suffering from life-limiting conditions by way of wonderful days out in addition to the holidays presently undertaken.

The demand for help for children falling into the Charity's criteria is ever on the increase. The Charity intends to continue its policy for increasing the amount of day trips/group outings. The trustees wish to see children benefiting from inner city areas and minority groups and are keen to invite applications from such groups, thereby creating harmony and integration into the community. The Charity wishes to encourage the referrals of families with children who have special needs on low incomes/in receipt of benefits to apply for assistance. We also wish to see the children benefiting from the day trip activity to be more involved in the actual planning and evaluating of the trip activity.

It is felt that providing such activities for the children within the criteria stated, who are often in despair, will help promote greater spiritual well being. This will encourage renewed energy and determination to tackle the ongoing situation or to continue to cope with tragic circumstances.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company was incorporated on 21st August 1991, as a company limited by guarantee, not having a share capital and being a registered charity in England and Wales. The governing document of the company is its Memorandum and Articles.

HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Charity seeks to have on its board, members with the right skills set to enable it to be managed in an effective manner. Any new appointment is made at a properly constituted trustees' meeting.

Organisational structure

The Chief Executive of the Charity is supported by two senior managers in the day to day running of the Charity. These are the Director of Fundraising and the Fundraising Manager. There is full support from an administration team. Only senior managers and administration members have authority limits for ordering purposes which are: £250 - £500. Authorisation of any commitments up to £1,000 need to be approved by the Chief Executive and commitments above £1,000 can only be entered into when signed off by a trustee.

Induction and training of new trustees

New trustees receive the necessary induction in regard to responsibilities and visit the office of the Charity to meet all members of staff, looking through the charity literature including recent accounts and minutes of trustees' meetings and finally meeting with Senior Management and existing trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02639512 (England and Wales)

Registered Charity number

1010943

Registered office

Unit 6 & 7
The Glover Centre
23 - 25 Bury Mead Road
Hitchin
Hertfordshire
SG5 1RP

Trustees

Mrs B G Russell
Mrs D E May
Mrs R Rees
Mr J Selmes
Mr L J Meenan

Company Secretary

Mrs B G Russell

Auditors

Bradshaw Johnson
Chartered Accountants
Statutory Auditor
Eligible to act as auditor in terms of
Section 1212 of the Companies Act 2006
Croft Chambers, 11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

The Co-operative Bank PLC
PO Box 250
Skelmersdale
Lancashire
WN8 6WT

Solicitors

Taylor Walton Solicitors
28 - 44 Alma Street
Luton
LU1 2PL

Chief Executive

Mr R Sinclair

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Happy Days Childrens Charity for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Bradshaw Johnson, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 21st October 2025 and signed on the board's behalf by:

B. G. Russell
Mrs B G Russell - Secretary

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF HAPPY DAYS CHILDRENS CHARITY

Opinion

We have audited the financial statements of Happy Days Childrens Charity (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF HAPPY DAYS CHILDRENS CHARITY

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the nature of the Charitable Company's sector and its control environment, and reviewed the Charitable Company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory framework that the Charitable Company operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included guidance from the UK Companies Act, and Charity Commission; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charitable Company's ability to operate or to avoid a material penalty.

We discussed among the audit engagement team including relevant internal specialists such as tax specialists regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance, and reviewing correspondence with HMRC.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
HAPPY DAYS CHILDRENS CHARITY**

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Bradshaw Johnson

for and on behalf of Bradshaw Johnson

Chartered Accountants

Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Croft Chambers, 11 Bancroft

Hitchin

Hertfordshire

SG5 1JQ

Date: 9-10-25

HAPPY DAYS CHILDRENS CHARITY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM						
Charitable activities	4					
Holidays and outings		-	563,913	200,000	763,913	635,240
Activities for generating funds	2	307,534	-	-	307,534	410,906
Investment income	3	4,677	-	-	4,677	3,980
Total		312,211	563,913	200,000	1,076,124	1,050,126
EXPENDITURE ON						
Raising funds	5	129,570	-	-	129,570	126,689
Charitable activities	6					
Holidays and outings		123,031	572,651	40,000	735,682	790,251
Administration		130,589	-	-	130,589	134,825
Total		383,190	572,651	40,000	995,841	1,051,765
NET INCOME/(EXPENDITURE)		(70,979)	(8,738)	160,000	80,283	(1,639)
RECONCILIATION OF FUNDS						
Total funds brought forward		252,663	91,468	-	344,131	345,770
TOTAL FUNDS CARRIED FORWARD		181,684	82,730	160,000	424,414	344,131

The notes form part of these financial statements

HAPPY DAYS CHILDRENS CHARITY

BALANCE SHEET

31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS						
Tangible assets	13	40,083	-	-	40,083	34,944
CURRENT ASSETS						
Debtors	14	68,446	-	-	68,446	68,238
Cash at bank		126,503	82,730	160,000	369,233	293,242
		<u>194,949</u>	<u>82,730</u>	<u>160,000</u>	<u>437,679</u>	<u>361,480</u>
CREDITORS						
Amounts falling due within one year	15	(22,217)	-	-	(22,217)	(23,188)
		<u>172,732</u>	<u>82,730</u>	<u>160,000</u>	<u>415,462</u>	<u>338,292</u>
NET CURRENT ASSETS						
		<u>172,732</u>	<u>82,730</u>	<u>160,000</u>	<u>415,462</u>	<u>338,292</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		212,815	82,730	160,000	455,545	373,236
CREDITORS						
Amounts falling due after more than one year	16	(31,131)	-	-	(31,131)	(29,105)
		<u>181,684</u>	<u>82,730</u>	<u>160,000</u>	<u>424,414</u>	<u>344,131</u>
NET ASSETS		<u>181,684</u>	<u>82,730</u>	<u>160,000</u>	<u>424,414</u>	<u>344,131</u>
FUNDS	18					
Unrestricted funds					181,684	252,663
Restricted funds			82,730		82,730	91,468
Endowment funds				160,000	160,000	-
TOTAL FUNDS					<u>424,414</u>	<u>344,131</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

HAPPY DAYS CHILDRENS CHARITY

BALANCE SHEET - continued
31 March 2025

The financial statements were approved by the Board of Trustees and authorised for issue on 12th October 2025 and were signed on its behalf by:

D May
Mrs D E May - Trustee

The notes form part of these financial statements

HAPPY DAYS CHILDRENS CHARITY

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	(80,335)	(5,116)
Interest element of hire purchase payments paid		(708)	(2,088)
Net cash used in operating activities		(81,043)	(7,204)
Cash flows from investing activities			
Purchase of tangible fixed assets		(22,490)	(31,145)
Sale of tangible fixed assets		13,048	15,850
Interest received		4,677	3,980
Net cash used in investing activities		(4,765)	(11,315)
Cash flows from financing activities			
Capital repayments in year		1,799	8,211
Income attributable to endowment		200,000	-
Expenditure attributable to endowment		(40,000)	-
Net cash provided by financing activities		161,799	8,211
Change in cash and cash equivalents in the reporting period		75,991	(10,308)
Cash and cash equivalents at the beginning of the reporting period		293,242	303,550
Cash and cash equivalents at the end of the reporting period		369,233	293,242

The notes form part of these financial statements

HAPPY DAYS CHILDRENS CHARITY

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 March 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	80,283	(1,639)
Adjustments for:		
Depreciation charges	9,660	9,021
Profit on disposal of fixed assets	(5,357)	(8,829)
Interest received	(4,677)	(3,980)
Interest element of hire purchase and finance lease rental payments	708	2,088
Income attributable to endowment	(200,000)	-
Expenditure attributable to endowment	40,000	-
Increase in debtors	(208)	(3,195)
(Decrease)/increase in creditors	(744)	1,418
Net cash used in operations	(80,335)	(5,116)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank	293,242	75,991	369,233
	<u>293,242</u>	<u>75,991</u>	<u>369,233</u>
Debt			
Finance leases	(35,689)	(1,799)	(37,488)
	<u>(35,689)</u>	<u>(1,799)</u>	<u>(37,488)</u>
Total	257,553	74,192	331,745

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

The Charity has identified the major costs of governance as both external costs related to the Charity Auditors and software providers and a proportion of the costs of the Chief Executive. These salary costs have been estimated on time spent on trustee related activities.

Allocation and apportionment of costs

Staff salaries are allocated on the following basis:-

Fundraising	- 34%
Direct charitable expenditure	- 30%
Management and administration	- 36%

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2025

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. ACTIVITIES FOR GENERATING FUNDS

	31.3.25	31.3.24
	£	£
Fundraising events	<u>307,534</u>	<u>410,906</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>4,677</u>	<u>3,980</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25	31.3.24
		£	£
Grants and donations	Holidays and outings	<u>763,913</u>	<u>635,240</u>

5. RAISING FUNDS

Raising donations and legacies

	31.3.25	31.3.24
	£	£
Staff costs	96,563	95,305
Fundraising costs	19,596	17,038
Postage and stationery	10,300	12,250
Motor expenses	3,111	2,096
	<u>129,570</u>	<u>126,689</u>

HAPPY DAYS CHILDRENS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 March 2025**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Holidays and outings	102,244	612,651	20,787	735,682
Administration	-	-	130,589	130,589
	<u>102,244</u>	<u>612,651</u>	<u>151,376</u>	<u>866,271</u>

7. GRANTS PAYABLE

	31.3.25 £	31.3.24 £
Holidays and outings	<u>612,651</u>	<u>662,874</u>

8. SUPPORT COSTS

	Management £	Finance £	Support costs £	Governance costs £	Totals £
Holidays and outings	-	-	20,787	-	20,787
Administration	117,376	4,303	-	8,910	130,589
	<u>117,376</u>	<u>4,303</u>	<u>20,787</u>	<u>8,910</u>	<u>151,376</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25 £	31.3.24 £
Depreciation - assets on hire purchase contracts and finance leases	9,660	9,021
Other operating leases	21,747	30,601
Surplus on disposal of fixed assets	<u>(5,357)</u>	<u>(8,829)</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

HAPPY DAYS CHILDRENS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 March 2025

11. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	252,717	250,852
Social security costs	25,510	23,838
Other pension costs	5,783	5,622
	<u>284,010</u>	<u>280,312</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Fundraising	3	3
Support	3	3
Administration	2	3
	<u>8</u>	<u>9</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.25	31.3.24
£60,001 - £70,000	<u>1</u>	<u>-</u>

Key management personnel

Key management personnel comprises of the CEO, Head of Trust Fundraising and Beneficiary Activity and Fundraising and Marketing Manager. The remuneration of the key management personnel of the charity amounts to £154,184.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Holidays and outings	-	635,240	635,240
Activities for generating funds	410,906	-	410,906
Investment income	3,980	-	3,980
Total	<u>414,886</u>	<u>635,240</u>	<u>1,050,126</u>
EXPENDITURE ON			
Raising funds	126,689	-	126,689
Charitable activities			
Holidays and outings	127,377	662,874	790,251
Administration	134,825	-	134,825
Total	<u>388,891</u>	<u>662,874</u>	<u>1,051,765</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2025

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	25,995	(27,634)	(1,639)
RECONCILIATION OF FUNDS			
Total funds brought forward	226,668	119,102	345,770
TOTAL FUNDS CARRIED FORWARD	<u>252,663</u>	<u>91,468</u>	<u>344,131</u>

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2024	32,402	51,656	84,058
Additions	-	22,490	22,490
Disposals	-	(20,511)	(20,511)
At 31 March 2025	<u>32,402</u>	<u>53,635</u>	<u>86,037</u>
DEPRECIATION			
At 1 April 2024	32,401	16,713	49,114
Charge for year	-	9,660	9,660
Eliminated on disposal	-	(12,820)	(12,820)
At 31 March 2025	<u>32,401</u>	<u>13,553</u>	<u>45,954</u>
NET BOOK VALUE			
At 31 March 2025	<u>1</u>	<u>40,082</u>	<u>40,083</u>
At 31 March 2024	<u>1</u>	<u>34,943</u>	<u>34,944</u>

HAPPY DAYS CHILDRENS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 March 2025

13. TANGIBLE FIXED ASSETS - continued

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
COST	
At 1 April 2024	51,656
Additions	22,490
Disposals	(20,511)
At 31 March 2025	53,635
DEPRECIATION	
At 1 April 2024	16,713
Charge for year	9,660
Eliminated on disposal	(12,820)
At 31 March 2025	13,553
NET BOOK VALUE	
At 31 March 2025	40,082
At 31 March 2024	34,943

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other debtors	68,446	68,238

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Hire purchase (see note 17)	6,357	6,584
Social security and other taxes	5,737	5,503
Accrued expenses	10,123	11,101
	22,217	23,188

HAPPY DAYS CHILDRENS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 March 2025

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.25	31.3.24
	£	£
Hire purchase (see note 17)	<u>31,131</u>	<u>29,105</u>

17. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	31.3.25	31.3.24
	£	£
Net obligations repayable:		
Within one year	6,357	6,584
Between one and five years	<u>31,131</u>	<u>29,105</u>
	<u>37,488</u>	<u>35,689</u>

18. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
Unrestricted funds			
General fund	252,663	(70,979)	181,684
Restricted funds			
North West	9,988	(2,802)	7,186
North East	250	2,450	2,700
Yorkshire	3,000	2,229	5,229
West Midlands	7,102	10,898	18,000
East Midlands	14,542	(6,972)	7,570
East of England	6,815	(65)	6,750
London	6,850	(5,350)	1,500
South	800	2,400	3,200
South East	10,650	(3,150)	7,500
South West	10,700	(4,000)	6,700
UK Wide	15,771	(876)	14,895
Scotland	4,000	(3,000)	1,000
Wales	1,000	(500)	500
	<u>91,468</u>	<u>(8,738)</u>	<u>82,730</u>
Endowment funds			
The Edward Gostling Fund	-	160,000	160,000
TOTAL FUNDS	<u>344,131</u>	<u>80,283</u>	<u>424,414</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2025

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	312,211	(383,190)	(70,979)
Restricted funds			
North West	64,462	(67,264)	(2,802)
North East	17,210	(14,760)	2,450
Yorkshire	34,998	(32,769)	2,229
West Midlands	65,484	(54,586)	10,898
East Midlands	42,868	(49,840)	(6,972)
East of England	56,670	(56,735)	(65)
London	8,500	(13,850)	(5,350)
South	17,414	(15,014)	2,400
South East	57,344	(60,494)	(3,150)
South West	28,898	(32,898)	(4,000)
UK Wide	135,985	(136,861)	(876)
Scotland	27,760	(30,760)	(3,000)
Wales	5,320	(5,820)	(500)
Northern Ireland	1,000	(1,000)	-
	563,913	(572,651)	(8,738)
Endowment funds			
The Edward Gostling Fund	200,000	(40,000)	160,000
TOTAL FUNDS	1,076,124	(995,841)	80,283

HAPPY DAYS CHILDRENS CHARITY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2025****18. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	226,668	25,995	252,663
Restricted funds			
North West	6,138	3,850	9,988
North East	3,478	(3,228)	250
Yorkshire	1,500	1,500	3,000
West Midlands	15,608	(8,506)	7,102
East Midlands	3,576	10,966	14,542
East of England	8,600	(1,785)	6,815
London	1,500	5,350	6,850
South	6,000	(5,200)	800
South East	18,890	(8,240)	10,650
South West	3,158	7,542	10,700
UK Wide	28,754	(12,983)	15,771
Scotland	11,400	(7,400)	4,000
Wales	10,500	(9,500)	1,000
	<u>119,102</u>	<u>(27,634)</u>	<u>91,468</u>
TOTAL FUNDS	<u>345,770</u>	<u>(1,639)</u>	<u>344,131</u>

HAPPY DAYS CHILDRENS CHARITY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2025****18. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	414,886	(388,891)	25,995
Restricted funds			
North West	81,248	(77,398)	3,850
North East	21,129	(24,357)	(3,228)
Yorkshire	39,714	(38,214)	1,500
West Midlands	81,331	(89,837)	(8,506)
East Midlands	58,099	(47,133)	10,966
East of England	35,146	(36,931)	(1,785)
London	12,858	(7,508)	5,350
South	24,611	(29,811)	(5,200)
South East	41,830	(50,070)	(8,240)
South West	21,658	(14,116)	7,542
UK Wide	172,265	(185,248)	(12,983)
Scotland	37,901	(45,301)	(7,400)
Wales	2,000	(11,500)	(9,500)
Northern Ireland	5,450	(5,450)	-
	635,240	(662,874)	(27,634)
TOTAL FUNDS	1,050,126	(1,051,765)	(1,639)

HAPPY DAYS CHILDRENS CHARITY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2025****18. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	226,668	(44,984)	181,684
Restricted funds			
North West	6,138	1,048	7,186
North East	3,478	(778)	2,700
Yorkshire	1,500	3,729	5,229
West Midlands	15,608	2,392	18,000
East Midlands	3,576	3,994	7,570
East of England	8,600	(1,850)	6,750
London	1,500	-	1,500
South	6,000	(2,800)	3,200
South East	18,890	(11,390)	7,500
South West	3,158	3,542	6,700
UK Wide	28,754	(13,859)	14,895
Scotland	11,400	(10,400)	1,000
Wales	10,500	(10,000)	500
	119,102	(36,372)	82,730
Endowment funds			
The Edward Gostling Fund	-	160,000	160,000
TOTAL FUNDS	<u>345,770</u>	<u>78,644</u>	<u>424,414</u>

HAPPY DAYS CHILDRENS CHARITY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2025****18. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	727,097	(772,081)	(44,984)
Restricted funds			
North West	145,710	(144,662)	1,048
North East	38,339	(39,117)	(778)
Yorkshire	74,712	(70,983)	3,729
West Midlands	146,815	(144,423)	2,392
East Midlands	100,967	(96,973)	3,994
East of England	91,816	(93,666)	(1,850)
London	21,358	(21,358)	-
South	42,025	(44,825)	(2,800)
South East	99,174	(110,564)	(11,390)
South West	50,556	(47,014)	3,542
UK Wide	308,250	(322,109)	(13,859)
Scotland	65,661	(76,061)	(10,400)
Wales	7,320	(17,320)	(10,000)
Northern Ireland	6,450	(6,450)	-
	1,199,153	(1,235,525)	(36,372)
Endowment funds			
The Edward Gostling Fund	200,000	(40,000)	160,000
TOTAL FUNDS	<u>2,126,250</u>	<u>(2,047,606)</u>	<u>78,644</u>

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

20. SHARE CAPITAL

The company is limited by guarantee and has no issued share capital. The liability of members is limited to £1.

HAPPY DAYS CHILDRENS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 March 2025

21. PURPOSE OF FUNDS

The Restricted Funds are to be distributed to individuals, groups of individuals or such organisations providing services to those individuals in the specific geographical location as defined by the donor.

The Edward Gostling fund monies are to be used towards funding the costs of the services provided only. The fund is to be used over 5 years at £40,000 per year.

HAPPY DAYS CHILDRENS CHARITY**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2025**

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Activities for generating funds		
Fundraising events	307,534	410,906
Investment income		
Deposit account interest	4,677	3,980
Charitable activities		
Grants and donations	763,913	635,240
Total incoming resources	1,076,124	1,050,126
EXPENDITURE		
Raising donations and legacies		
Fundraising wages	85,924	85,289
Social security	8,673	8,105
Pensions	1,966	1,911
Fundraising costs	19,596	17,038
Postage and stationery	10,300	12,250
Motor expenses	3,111	2,096
	129,570	126,689
Charitable activities		
Wages	90,978	90,307
Social security	9,184	8,581
Pensions	2,082	2,024
Grants to individuals	612,651	662,874
	714,895	763,786
Administration costs		
Management		
Wages	75,815	75,256
Social security	7,653	7,152
Pensions	1,735	1,687
Rent and service charges	14,497	20,400
Rates and insurance	981	901
Computer expenses	2,550	2,062
Repairs and renewals	352	2,513
Telephone	2,592	2,552
Postage and stationery	5,151	6,126
Motor expenses	3,111	2,096
Carried forward	114,437	120,745

This page does not form part of the statutory financial statements

HAPPY DAYS CHILDRENS CHARITY**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2025**

	31.3.25 £	31.3.24 £
Management		
Brought forward	114,437	120,745
Sundries	381	313
Bank charges	1,144	1,161
Staff welfare	706	1,146
Hire purchase interest	708	2,088
	<u>117,376</u>	<u>125,453</u>
Finance		
Depreciation of tangible fixed assets	9,660	9,021
Loss on sale of tangible fixed assets	(5,357)	(8,829)
	<u>4,303</u>	<u>192</u>
Support costs		
Rent and service charges	7,250	10,201
Rates and insurance	490	450
Computer expenses	1,275	1,031
Repairs and renewals	176	1,257
Telephone	1,296	1,276
Postage and stationery	10,300	12,250
	<u>20,787</u>	<u>26,465</u>
Governance costs		
Accountancy and legal fees	8,910	9,180
	<u>8,910</u>	<u>9,180</u>
Total resources expended	<u>995,841</u>	<u>1,051,765</u>
Net income/(expenditure)	<u><u>80,283</u></u>	<u><u>(1,639)</u></u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 02639512 (England and Wales)
REGISTERED CHARITY NUMBER: 1010943

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
HAPPY DAYS CHILDRENS CHARITY**

Bradshaw Johnson
Chartered Accountants
Statutory Auditor
Eligible to act as auditor in terms of
Section 1212 of the Companies Act 2006
Croft Chambers, 11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

HAPPY DAYS CHILDRENS CHARITY

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HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the Charity are:

1. to help and educate young persons, through their leisure-time and holiday activities, so as to develop their physical, mental and spiritual capabilities that they may grow to full maturity as individuals and that their conditions of life may be improved.
2. to advance the education of young people by the provision of facilities for holidays.

Public Benefit

The Charity exists for the public benefit and our Memorandum and Articles of Association commit us to providing respite breaks through leisure and holiday activities for children with special needs.

The Trustees have given regard to the Charity Commission's guidance on public benefit when setting the aims and objectives for the year.

The main policies adopted are respite break family holidays of a 2 - 3 night duration and family day trips for children with special needs, i.e. children who are sick, disabled, abused looked after children, neglected and/or disadvantaged by poverty and children who have a life limiting condition, to a variety of destinations both in the UK and in day trips to theme parks, theatres, zoos and other attractions for groups of special needs children throughout the UK, residential group activity holidays and live performing arts experiences for groups of children in the UK.

The children are nominated in several ways:

- | | |
|---|---|
| a) Through Social Services | b) From schools/centres for children with special needs |
| c) From doctors, nurses and health visitors | d) From parents and/or guardians |
| e) Support groups | f) Women's refuge centres |
| g) Other Charitable organisations | |

There have been no material changes in the policy of the Charity in this period.

Volunteers

The Charity receives no material donated services and places a minimal reliance on volunteers.

Risk Management

The board of trustees and delegated staff review the major risks of the charity of all financial, operational, regulatory and reputational risks.

Safeguarding

Safeguarding is an important part of our work. All of the adult carers that accompany children on day trips, group activity holidays and holidays are all known to the children. They are either their teachers, teaching assistants, approved carers or family members. We have a safeguarding policy for children and a separate one for vulnerable adults.

HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2024

OBJECTIVES AND ACTIVITIES

Data Protection

The charity holds data from a number of different sources and has a robust policy to ensure full compliance with GDPR.

Reputational Risk

Risks associated with adverse publicity involving a service provider, supplier or supporter are ongoing. If necessary to protect the charity's good name relationships would be terminated.

We have robust policies for:

- Financial controls
- Financial reserves
- Complaints
- Serious incidents
- Trustee expenses
- Conflicts of interest
- Investing charity funds
- Social media
- Health and safety
- Equal opportunities and dignity at work

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are pleased that we are recovering well following the pandemic. The charity managed to significantly increase its income through its fundraising efforts which has resulted in a larger expenditure and many more thousands of children have benefited.

The number of children helped was 33,561 (2023: 33,139). 27,010 children were able to experience a performing arts production. 4,609 children went to either a theme park, zoo, animal park, seaside or place of interest. The Charity provided family breaks for 267 children and their families to various destinations across the UK. We also enabled 1,625 children to benefit from a group activity holiday to various centres across the UK, and also a few abroad.

We have been able to give some of the most needy and vulnerable children in our society the magic of live theatre, educational trips, outings of pure fun and excitement to many diverse attractions across the whole UK. Respite breaks were arranged for families with special needs children who were able to spend some quality time together in a more tranquil setting. Many of the children have complex medical problems and some sadly have a life limiting condition. Every positive experience that can be brought into a child's life is so valuable in what can be a very uncertain future. We wish to express our thanks and gratitude to all our donors - for their continued and invaluable support, enabling us to help a record number of children. Not forgetting any community foundations, companies, individuals and Grant Making Trusts for their kind support e.g. The Big Lottery, Awards For All and the Freemasons across the UK to name but a few.

ACHIEVEMENT AND PERFORMANCE

The benefits for the children

Visiting theatre performances and trips to the theatre

The performances teach the children about the world, about history, about geography, about people and emotions. The performances promote empathy and help the children to understand themselves and others. By experiencing live theatre the children can enhance their creativity, imagination and understanding of different perspectives and emotions. The experience of music, drama and live theatre is not one that the children usually experience. It is a very positive experience that supports positive mental health and attitudes. The children join in and engage in a very immersive opportunity. The children rarely, if ever, get to see live performing arts and so these performances are a wonderful opportunity to introduce that magic into their lives.

Residential group activity holidays

The residential group activity holidays enable children with disabilities to achieve their true potential through the challenge of outdoor adventurous activities in the countryside. The residential courses are individually designed to promote education, inclusion, independence and self-motivation for those with even the most severe disabilities. Every young person should experience the world beyond home and classroom as an essential part of learning and personal development whatever their ability or circumstances. According to research people with complex learning needs are more susceptible to emotional and mental health conditions than the rest of the population. The growing body of evidence indicates that greater exposure to, or contact with natural environments and time spent on holiday is associated with better physical, social and emotional well-being.

Holidays

Caring for a child with special needs is an enormous responsibility and one taken gladly by the parents. However, a break away means that the family spend quality time together bonding, resting and having some much needed fun. They get to spend time away from their day to day cares and worries.

Day trips

The children go to all sorts of wonderful venues such as theatres, wildlife parks, theme parks and places of interest in towns, cities and the countryside. These opportunities help to improve their social and communication skills. The children rarely, if ever get day trips out and these are wonderful opportunities for them. Studies show that people with diverse needs and abilities take part in fewer activities and participate less frequently than those without diversity, and they tend to have fewer friends.

These opportunities enable the children and their families to take part in an activity more often enjoyed by the wider community, thereby promoting social inclusion.

The Charity to date has helped in excess of 383,000 children across the United Kingdom to attend many diverse attractions, to enable the children's lives to be more enriched and that they have experienced something positive that can be built on towards their future development. For many of the children it will be a first time experience outside of their normal environment, which will broaden their outlook and help improve their social skills.

We are very grateful for the continued support in the coming year from various trusts, companies and individuals. We are determined to reach as many children as possible who need our help. We are pleased to hear positive feedback from families and groups who have had family breaks and outings. This helps us to evaluate the work we do and that we can ensure that the types of activities undertaken are of great benefit to the children, not just with the immediate effect but with the longer term benefit of renewed strength of spirit, positive well being, confidence and forward going thinking. Happy Days is very keen to benefit as many children from poor socio-economic backgrounds and minority groups, thereby creating harmony and integration into the community.

As we approach the new financial year we do so with optimism and determination that we will help more children with special needs and disabilities to have positive experiences to improve their well-being.

HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2024

FINANCIAL REVIEW

Reserves policy

Reserves now stand at 6 months of expenditure. This is to ensure that the charity has sufficient funds in place to continue its activity.

The charity had a deficit of £1,639 at the year end (2023 - £93,020) due to a catch up of expenditure after the pandemic.

Total incoming resources for the year ended 31st March 2024 amounted to £1,050,126 (2023: £977,520). Total payment and support costs for respite break family holidays and leisure time activities of £790,251 were expended during the year to 31st March 2024 (2023: £810,459). At the year end Unrestricted Funds carried forward amounted to £252,663 (2023: £226,668). Total restricted income was £635,240 of which £662,874 was expended during the year. This left an unexpended balance of £91,468 at 31st March 2024 (2023: £119,102).

Happy Days is very dependent on income from the general public and business sector alike. Happy Days does not benefit from local government grants and is solely dependent on its own fundraising.

The charity's funds have been applied as follows:

1. To provide funding towards residential activity for groups of special needs children within the accepted criteria..
2. To provide day trips/group outings to children within the accepted criteria.
3. To provide trips to performing arts productions and visiting theatre performances to children within the accepted criteria.
4. To provide family day trips and family holidays for children within the accepted criteria.
5. To the running costs of the families and day trips department which enables the above activity to take place.
6. To the costs of the Charity's fundraising activity and further expanding the fundraising activity.
7. To pay for the running of the Charity.
8. To setting aside sufficient reserves which may be called upon in the eventuality of priority cases, or an emergency such as the recent pandemic to continue its activity.

HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2024

FUTURE PLANS

The Charity remains cautious in the present financial climate, but still hopes to help more children in the next year, and will be seeking to gain new donors. This will help to create a steady income for the Charity. Happy Days is looking forward to working with corporate sponsors and grant making trusts and for many children to benefit as a result.

The Charity intends to help groups of children who are suffering from life-limiting conditions by way of wonderful days out in addition to the holidays presently undertaken.

The demand for help for children falling into the Charity's criteria is ever on the increase. The Charity intends to continue its policy for increasing the amount of day trips/group outings. The trustees wish to see children benefiting from inner city areas and minority groups and are keen to invite applications from such groups, thereby creating harmony and integration into the community. The Charity wishes to encourage the referrals of families with children who have special needs on low incomes/in receipt of benefits to apply for assistance. We also wish to see the children benefiting from the day trip activity to be more involved in the actual planning and evaluating of the trip activity.

It is felt that providing such activities for the children within the criteria stated, who are often in despair, will help promote greater spiritual well being. This will encourage renewed energy and determination to tackle the ongoing situation or to continue to cope with tragic circumstances.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company was incorporated on 21st August 1991, as a company limited by guarantee, not having a share capital and being a registered charity in England and Wales. The governing document of the company is its Memorandum and Articles.

Recruitment and appointment of new trustees

The Charity seeks to have on its board, members with the right skills set to enable it to be managed in an effective manner. Any new appointment is made at a properly constituted trustees' meeting.

Organisational structure

The Chief Executive of the Charity is supported by two senior managers in the day to day running of the Charity. These are the Director of Fundraising and the Fundraising Manager. There is full support from an administration team. Only senior managers and administration members have authority limits for ordering purposes which are: £250 - £500. Authorisation of any commitments up to £1,000 need to be approved by the Chief Executive and commitments above £1,000 can only be entered into when signed off by a trustee.

Induction and training of new trustees

New trustees receive the necessary induction in regard to responsibilities and visit the office of the Charity to meet all members of staff, looking through the charity literature including recent accounts and minutes of trustees' meetings and finally meeting with Senior Management and existing trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02639512 (England and Wales)

Registered Charity number

1010943

HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2024

Registered office

Unit 6 & 7
The Glover Centre
23 - 25 Bury Mead Road
Hitchin
Hertfordshire
SG5 1RP

Trustees

Mrs D E May
Mrs R Rees
Mrs B G Russell
Mr J Selmes
Mr L J Meenan (appointed 24.1.24)

Company Secretary

Mrs B G Russell

Auditors

Bradshaw Johnson
Chartered Accountants
Statutory Auditor
Eligible to act as auditor in terms of
Section 1212 of the Companies Act 2006
Croft Chambers, 11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

Bankers

The Co-operative Bank PLC
PO Box 250
Skelmersdale
Lancashire
WN8 6WT

Solicitors

Taylor Walton Solicitors
28 - 44 Alma Street
Luton
LU1 2PL

Chief Executive

Mr R Sinclair

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Happy Days Childrens Charity for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Bradshaw Johnson, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 28th August 2024 and signed on its behalf by:

B. G. Russell
Mrs B G Russell - Secretary

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HAPPY DAYS CHILDRENS CHARITY

Opinion

We have audited the financial statements of Happy Days Childrens Charity (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HAPPY DAYS CHILDRENS CHARITY

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HAPPY DAYS CHILDRENS CHARITY

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the nature of the Charitable Company's sector and its control environment, and reviewed the Charitable Company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory framework that the Charitable Company operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included guidance from the UK Companies Act, and Charity Commission; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charitable Company's ability to operate or to avoid a material penalty.

We discussed among the audit engagement team including relevant internal specialists such as tax specialists regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

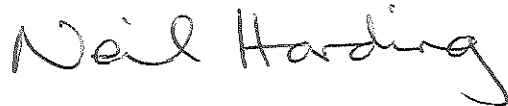
- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance, and reviewing correspondence with HMRC.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
HAPPY DAYS CHILDRENS CHARITY**

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Neil C Harding (Senior Statutory Auditor)
for and on behalf of Bradshaw Johnson
Chartered Accountants
Statutory Auditor
Eligible to act as auditor in terms of
Section 1212 of the Companies Act 2006
Croft Chambers, 11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

Date: 12-9-24

HAPPY DAYS CHILDRENS CHARITY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	4				
Holidays and outings		-	635,240	635,240	658,444
Activities for generating funds	2	410,906	-	410,906	318,450
Investment income	3	3,980	-	3,980	626
Total		414,886	635,240	1,050,126	977,520
EXPENDITURE ON					
Raising funds	5	126,689	-	126,689	121,283
Charitable activities	6				
Holidays and outings		127,377	662,874	790,251	810,459
Administration		134,825	-	134,825	138,798
Total		388,891	662,874	1,051,765	1,070,540
NET INCOME/(EXPENDITURE)		25,995	(27,634)	(1,639)	(93,020)
RECONCILIATION OF FUNDS					
Total funds brought forward		226,668	119,102	345,770	438,790
TOTAL FUNDS CARRIED FORWARD		252,663	91,468	344,131	345,770

The notes form part of these financial statements

HAPPY DAYS CHILDRENS CHARITY

BALANCE SHEET

31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	13	34,944	-	34,944	19,841
CURRENT ASSETS					
Debtors	14	68,238	-	68,238	65,043
Cash at bank		201,774	91,468	293,242	303,550
		<u>270,012</u>	<u>91,468</u>	<u>361,480</u>	<u>368,593</u>
CREDITORS					
Amounts falling due within one year	15	(23,188)	-	(23,188)	(21,770)
NET CURRENT ASSETS		<u>246,824</u>	<u>91,468</u>	<u>338,292</u>	<u>346,823</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>281,768</u>	<u>91,468</u>	<u>373,236</u>	<u>366,664</u>
CREDITORS					
Amounts falling due after more than one year	16	(29,105)	-	(29,105)	(20,894)
NET ASSETS		<u>252,663</u>	<u>91,468</u>	<u>344,131</u>	<u>345,770</u>
FUNDS	18				
Unrestricted funds				252,663	226,668
Restricted funds				91,468	119,102
TOTAL FUNDS				<u>344,131</u>	<u>345,770</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28/08/2024 and were signed on its behalf by:

D May
Mrs D E May - Trustee

The notes form part of these financial statements

HAPPY DAYS CHILDRENS CHARITY

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 March 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	(5,116)	(72,108)
Interest element of hire purchase payments paid		(2,088)	(910)
Net cash used in operating activities		(7,204)	(73,018)
Cash flows from investing activities			
Purchase of tangible fixed assets		(31,145)	-
Sale of tangible fixed assets		15,850	-
Interest received		3,980	626
Net cash (used in)/provided by investing activities		(11,315)	626
Cash flows from financing activities			
Capital repayments in year		8,211	(6,584)
Net cash provided by/(used in) financing activities		8,211	(6,584)
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		303,550	382,526
Cash and cash equivalents at the end of the reporting period		293,242	303,550

The notes form part of these financial statements

HAPPY DAYS CHILDRENS CHARITY

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 March 2024

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24 £	31.3.23 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(1,639)	(93,020)
Adjustments for:		
Depreciation charges	9,021	12,251
Profit on disposal of fixed assets	(8,829)	-
Interest received	(3,980)	(626)
Interest element of hire purchase and finance lease rental payments	2,088	910
(Increase)/decrease in debtors	(3,195)	4,640
Increase in creditors	1,418	3,737
Net cash used in operations	(5,116)	(72,108)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23 £	Cash flow £	At 31/3/24 £
Net cash			
Cash at bank	303,550	(10,308)	293,242
	<u>303,550</u>	<u>(10,308)</u>	<u>293,242</u>
Debt			
Finance leases	(27,478)	(8,211)	(35,689)
	<u>(27,478)</u>	<u>(8,211)</u>	<u>(35,689)</u>
Total	276,072	(18,519)	257,553

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

The Charity has identified the major costs of governance as both external costs related to the Charity Auditors and software providers and a proportion of the costs of the Chief Executive. These salary costs have been estimated on time spent on trustee related activities.

Allocation and apportionment of costs

Staff salaries are allocated on the following basis:-

Fundraising	- 34%
Direct charitable expenditure	- 30%
Management and administration	- 36%

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

HAPPY DAYS CHILDRENS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 March 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. ACTIVITIES FOR GENERATING FUNDS

	31.3.24	31.3.23
	£	£
Fundraising events	<u>410,906</u>	<u>318,450</u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	<u>3,980</u>	<u>626</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.24	31.3.23
		£	£
Grants and donations	Holidays and outings	<u>635,240</u>	<u>658,444</u>

HAPPY DAYS CHILDRENS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 March 2024

5. RAISING FUNDS

Raising donations and legacies

	31.3.24	31.3.23
	£	£
Staff costs	95,305	87,616
Fundraising costs	17,038	16,236
Postage and stationery	12,250	12,521
Motor expenses	2,096	4,910
	<u>126,689</u>	<u>121,283</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Holidays and outings	100,912	662,874	26,465	790,251
Administration	-	-	134,825	134,825
	<u>100,912</u>	<u>662,874</u>	<u>161,290</u>	<u>925,076</u>

7. GRANTS PAYABLE

	31.3.24	31.3.23
	£	£
Holidays and outings	662,874	692,411

8. SUPPORT COSTS

	Management £	Finance £	Support costs £	Governance costs £	Totals £
Holidays and outings	-	-	26,465	-	26,465
Administration	125,453	192	-	9,180	134,825
	<u>125,453</u>	<u>192</u>	<u>26,465</u>	<u>9,180</u>	<u>161,290</u>

HAPPY DAYS CHILDRENS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 March 2024

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	-	102
Depreciation - assets on hire purchase contracts and finance leases	9,021	12,149
Other operating leases	30,601	27,376
Surplus on disposal of fixed assets	(8,829)	-
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

11. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	250,852	229,208
Social security costs	23,838	23,227
Other pension costs	5,622	5,280
	<u> </u>	<u> </u>
	<u>280,312</u>	<u>257,715</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Fundraising	3	3
Support	3	3
Administration	3	3
	<u> </u>	<u> </u>
	<u>9</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

HAPPY DAYS CHILDRENS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 March 2024

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Holidays and outings	-	658,444	658,444
Activities for generating funds	318,450	-	318,450
Investment income	626	-	626
Total	319,076	658,444	977,520
EXPENDITURE ON			
Raising funds	121,283	-	121,283
Charitable activities			
Holidays and outings	118,048	692,411	810,459
Administration	138,798	-	138,798
Total	378,129	692,411	1,070,540
NET INCOME/(EXPENDITURE)	(59,053)	(33,967)	(93,020)
RECONCILIATION OF FUNDS			
Total funds brought forward	285,721	153,069	438,790
TOTAL FUNDS CARRIED FORWARD	226,668	119,102	345,770

HAPPY DAYS CHILDRENS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2024

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2023	32,402	48,595	80,997
Additions	-	31,145	31,145
Disposals	-	(28,084)	(28,084)
At 31 March 2024	32,402	51,656	84,058
DEPRECIATION			
At 1 April 2023	32,401	28,755	61,156
Charge for year	-	9,021	9,021
Eliminated on disposal	-	(21,063)	(21,063)
At 31 March 2024	32,401	16,713	49,114
NET BOOK VALUE			
At 31 March 2024	1	34,943	34,944
At 31 March 2023	1	19,840	19,841

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
COST	
At 1 April 2023	48,595
Additions	31,145
Disposals	(28,084)
At 31 March 2024	51,656
DEPRECIATION	
At 1 April 2023	28,755
Charge for year	9,021
Eliminated on disposal	(21,063)
At 31 March 2024	16,713
NET BOOK VALUE	
At 31 March 2024	34,943
At 31 March 2023	19,840

HAPPY DAYS CHILDRENS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2024

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other debtors	68,238	65,043

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Hire purchase (see note 17)	6,584	6,584
Social security and other taxes	5,503	5,430
Accrued expenses	11,101	9,756
	23,188	21,770

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.24	31.3.23
	£	£
Hire purchase (see note 17)	29,105	20,894

17. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	31.3.24	31.3.23
	£	£
Net obligations repayable:		
Within one year	6,584	6,584
Between one and five years	29,105	20,894
	35,689	27,478

HAPPY DAYS CHILDRENS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 March 2024

18. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	226,668	25,995	252,663
Restricted funds			
North West	6,138	3,850	9,988
North East	3,478	(3,228)	250
Yorkshire	1,500	1,500	3,000
West Midlands	15,608	(8,506)	7,102
East Midlands	3,576	10,966	14,542
East of England	8,600	(1,785)	6,815
London	1,500	5,350	6,850
South	6,000	(5,200)	800
South East	18,890	(8,240)	10,650
South West	3,158	7,542	10,700
UK Wide	28,754	(12,983)	15,771
Scotland	11,400	(7,400)	4,000
Wales	10,500	(9,500)	1,000
	<u>119,102</u>	<u>(27,634)</u>	<u>91,468</u>
TOTAL FUNDS	<u>345,770</u>	<u>(1,639)</u>	<u>344,131</u>

HAPPY DAYS CHILDRENS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 March 2024

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	414,886	(388,891)	25,995
Restricted funds			
North West	81,248	(77,398)	3,850
North East	21,129	(24,357)	(3,228)
Yorkshire	39,714	(38,214)	1,500
West Midlands	81,331	(89,837)	(8,506)
East Midlands	58,099	(47,133)	10,966
East of England	35,146	(36,931)	(1,785)
London	12,858	(7,508)	5,350
South	24,611	(29,811)	(5,200)
South East	41,830	(50,070)	(8,240)
South West	21,658	(14,116)	7,542
UK Wide	172,265	(185,248)	(12,983)
Scotland	37,901	(45,301)	(7,400)
Wales	2,000	(11,500)	(9,500)
Northern Ireland	5,450	(5,450)	-
	635,240	(662,874)	(27,634)
TOTAL FUNDS	1,050,126	(1,051,765)	(1,639)

HAPPY DAYS CHILDRENS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 March 2024

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	285,721	(59,053)	226,668
Restricted funds			
North West	14,300	(8,162)	6,138
North East	2,860	618	3,478
Yorkshire	11,664	(10,164)	1,500
West Midlands	14,900	708	15,608
East Midlands	8,108	(4,532)	3,576
East of England	8,100	500	8,600
London	-	1,500	1,500
South	8,000	(2,000)	6,000
South East	31,000	(12,110)	18,890
South West	14,304	(11,146)	3,158
UK Wide	25,550	3,204	28,754
Scotland	9,458	1,942	11,400
Wales	3,025	7,475	10,500
Northern Ireland	1,800	(1,800)	-
	<u>153,069</u>	<u>(33,967)</u>	<u>119,102</u>
TOTAL FUNDS	<u>438,790</u>	<u>(93,020)</u>	<u>345,770</u>

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	319,076	(378,129)	(59,053)
Restricted funds			
North West	59,714	(67,876)	(8,162)
North East	17,728	(17,110)	618
Yorkshire	40,698	(50,862)	(10,164)
West Midlands	69,413	(68,705)	708
East Midlands	44,372	(48,904)	(4,532)
East of England	31,100	(30,600)	500
London	3,500	(2,000)	1,500
South	28,045	(30,045)	(2,000)
South East	71,051	(83,161)	(12,110)
South West	14,385	(25,531)	(11,146)
UK Wide	209,650	(206,446)	3,204
Scotland	55,530	(53,588)	1,942
Wales	13,258	(5,783)	7,475
Northern Ireland	-	(1,800)	(1,800)
	658,444	(692,411)	(33,967)
TOTAL FUNDS	977,520	(1,070,540)	(93,020)

HAPPY DAYS CHILDRENS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 March 2024

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	285,721	(33,058)	252,663
Restricted funds			
North West	14,300	(4,312)	9,988
North East	2,860	(2,610)	250
Yorkshire	11,664	(8,664)	3,000
West Midlands	14,900	(7,798)	7,102
East Midlands	8,108	6,434	14,542
East of England	8,100	(1,285)	6,815
London	-	6,850	6,850
South	8,000	(7,200)	800
South East	31,000	(20,350)	10,650
South West	14,304	(3,604)	10,700
UK Wide	25,550	(9,779)	15,771
Scotland	9,458	(5,458)	4,000
Wales	3,025	(2,025)	1,000
Northern Ireland	1,800	(1,800)	-
	<u>153,069</u>	<u>(61,601)</u>	<u>91,468</u>
TOTAL FUNDS	<u>438,790</u>	<u>(94,659)</u>	<u>344,131</u>

HAPPY DAYS CHILDRENS CHARITY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2024****18. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	733,962	(767,020)	(33,058)
Restricted funds			
North West	140,962	(145,274)	(4,312)
North East	38,857	(41,467)	(2,610)
Yorkshire	80,412	(89,076)	(8,664)
West Midlands	150,744	(158,542)	(7,798)
East Midlands	102,471	(96,037)	6,434
East of England	66,246	(67,531)	(1,285)
London	16,358	(9,508)	6,850
South	52,656	(59,856)	(7,200)
South East	112,881	(133,231)	(20,350)
South West	36,043	(39,647)	(3,604)
UK Wide	381,915	(391,694)	(9,779)
Scotland	93,431	(98,889)	(5,458)
Wales	15,258	(17,283)	(2,025)
Northern Ireland	5,450	(7,250)	(1,800)
	<u>1,293,684</u>	<u>(1,355,285)</u>	<u>(61,601)</u>
TOTAL FUNDS	<u><u>2,027,646</u></u>	<u><u>(2,122,305)</u></u>	<u><u>(94,659)</u></u>

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

20. SHARE CAPITAL

The company is limited by guarantee and has no issued share capital. The liability of members is limited to £1.

HAPPY DAYS CHILDRENS CHARITY

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2024**

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Activities for generating funds		
Fundraising events	410,906	318,450
Investment income		
Deposit account interest	3,980	626
Charitable activities		
Grants and donations	635,240	658,444
Total incoming resources	1,050,126	977,520
EXPENDITURE		
Raising donations and legacies		
Fundraising wages	85,289	77,931
Social security	8,105	7,890
Pensions	1,911	1,795
Fundraising costs	17,038	16,236
Postage and stationery	12,250	12,521
Motor expenses	2,096	4,910
	126,689	121,283
Charitable activities		
Wages	90,307	82,514
Social security	8,581	8,355
Pensions	2,024	1,901
Grants to individuals	662,874	692,411
	763,786	785,181
Administration costs		
Management		
Wages	75,256	68,763
Social security	7,152	6,982
Pensions	1,687	1,584
Rent and service charges	20,400	18,263
Rates and insurance	901	984
Computer expenses	2,062	4,998
Repairs and renewals	2,513	321
Telephone	2,552	2,040
Carried forward	112,523	103,935

This page does not form part of the statutory financial statements

HAPPY DAYS CHILDRENS CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 March 2024

	31.3.24 £	31.3.23 £
Management		
Brought forward	112,523	103,935
Postage and stationery	6,126	6,256
Motor expenses	2,096	4,910
Sundries	313	-
Bank charges	1,161	1,325
Staff welfare	1,146	1,296
Hire purchase interest	2,088	910
	<u>125,453</u>	<u>118,632</u>
Finance		
Depreciation of tangible fixed assets	9,021	12,251
Loss on sale of tangible fixed assets	(8,829)	-
	<u>192</u>	<u>12,251</u>
Support costs		
Rent and service charges	10,201	9,113
Rates and insurance	450	493
Computer expenses	1,031	2,501
Repairs and renewals	1,257	161
Telephone	1,276	1,020
Postage and stationery	12,250	12,521
	<u>26,465</u>	<u>25,809</u>
Governance costs		
Accountancy and legal fees	9,180	7,384
Total resources expended	<u>1,051,765</u>	<u>1,070,540</u>
Net expenditure	<u>(1,639)</u>	<u>(93,020)</u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 02639512 (England and Wales)
REGISTERED CHARITY NUMBER: 1010943

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
HAPPY DAYS CHILDRENS CHARITY

GB Accounting Solutions Limited
Building 115
Bedford Technology Park
Thurleigh
Bedford
Bedfordshire
MK44 2YA

HAPPY DAYS CHILDRENS CHARITY

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FOR THE YEAR ENDED 31 March 2023**

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HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the Charity are:

1. to help and educate young persons, through their leisure-time and holiday activities, so as to develop their physical, mental and spiritual capabilities that they may grow to full maturity as individuals and that their conditions of life may be improved.
2. to advance the education of young people by the provision of facilities for holidays.

Public Benefit

The Charity exists for the public benefit and our Memorandum and Articles of Association commit us to providing respite breaks through leisure and holiday activities for children with special needs.

The Trustees have given regard to the Charity Commission's guidance on public benefit when setting the aims and objectives for the year.

The main policies adopted are respite break family holidays of a 2 - 3 night duration and family day trips for children with special needs, i.e. children who are sick, disabled, abused, neglected and/or disadvantaged by poverty and children who have a life limiting condition, to a variety of destinations both in the UK and in day trips to theme parks, theatres, zoos and other attractions for groups of special needs children throughout the UK, residential group activity holidays and live performing arts experiences for groups of children in the UK.

The children are nominated in several ways:

- | | |
|---|---|
| a) Through Social Services | b) From schools/centres for children with special needs |
| c) From doctors, nurses and health visitors | d) From parents and/or guardians |
| e) Support groups | f) Women's refuge centres |
| g) Other Charitable organisations | |

There have been no material changes in the policy of the Charity in this period.

Volunteers

The Charity receives no material donated services and places a minimal reliance on volunteers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are pleased that we are recovering well following the pandemic. The charity managed to significantly increase its income through its fundraising efforts which has resulted in a larger expenditure and many more thousands of children have benefited.

The number of children helped was 33,139 (2022: 23,943). 26,766 children were able to experience a performing arts production. 4,358 children went to either a theme park, zoo, animal park, seaside or place of interest. The Charity provided family breaks for 341 children and their families to various destinations across the UK. We also enabled 1,664 children to benefit from a group activity holiday to various centres across the UK, and also a few abroad.

We have been able to give some of the most needy and vulnerable children in our society the magic of live theatre, educational trips, outings of pure fun and excitement to many diverse attractions across the whole UK. Respite breaks were arranged for families with special needs children who were able to spend some quality time together in a more tranquil setting. Many of the children have complex medical problems and some sadly have a life limiting condition. Every positive experience that can be brought into a child's life is so valuable in what can be a very uncertain future. We wish to express our thanks and gratitude to all our donors - for their continued and invaluable support, enabling us to help a record number of children. Not forgetting any community foundations, companies, individuals and Grant Making Trusts for their kind support e.g. The Big Lottery, Awards For All and the Freemasons across the UK to name but a few.

The benefits for the children

Visiting theatre performances and trips to the theatre

The performances teach the children about the world, about history, about geography, about people and emotions. The performances promote empathy and help the children to understand themselves and others. By experiencing live theatre the children can enhance their creativity, imagination and understanding of different perspectives and emotions. The experience of music, drama and live theatre is not one that the children usually experience. It is a very positive experience that supports positive mental health and attitudes. The children join in and engage in a very immersive opportunity. The children rarely, if ever, get to see live performing arts and so these performances are a wonderful opportunity to introduce that magic into their lives.

Residential group activity holidays

The residential group activity holidays enable children with disabilities to achieve their true potential through the challenge of outdoor adventurous activities in the countryside. The residential courses are individually designed to promote education, inclusion, independence and self-motivation for those with even the most severe disabilities. Every young person should experience the world beyond home and classroom as an essential part of learning and personal development whatever their ability or circumstances. According to research people with complex learning needs are more susceptible to emotional and mental health conditions than the rest of the population. The growing body of evidence indicates that greater exposure to, or contact with natural environments and time spent on holiday is associated with better physical, social and emotional well-being.

Holidays

Caring for a child with special needs is an enormous responsibility and one taken gladly by the parents. However, a break away means that the family spend quality time together bonding, resting and having some much needed fun. They get to spend time away from their day to day cares and worries.

Day trips

The children go to all sorts of wonderful venues such as theatres, wildlife parks, theme parks and places of interest in towns, cities and the countryside. These opportunities help to improve their social and communication skills. The children rarely, if ever get day trips out and these are wonderful opportunities for them.

These opportunities enable the children and their families to take part in an activity more often enjoyed by the wider community, thereby promoting social inclusion.

HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2023

ACHIEVEMENT AND PERFORMANCE

The Charity to date has helped in excess of 350,000 children across the United Kingdom to attend many diverse attractions, to enable the children's lives to be more enriched and that they have experienced something positive that can be built on towards their future development. For many of the children it will be a first time experience outside of their normal environment, which will broaden their outlook and help improve their social skills.

We are very grateful for the continued support in the coming year from various trusts, companies and individuals. We are determined to reach as many children as possible who need our help. We are pleased to hear positive feedback from families and groups who have had family breaks and outings. This helps us to evaluate the work we do and that we can ensure that the types of activities undertaken are of great benefit to the children, not just with the immediate effect but with the longer term benefit of renewed strength of spirit, positive well being, confidence and forward going thinking. Happy Days is very keen to benefit as many children from poor socio-economic backgrounds and minority groups, thereby creating harmony and integration into the community.

As we approach the new financial year we do so with optimism and determination that we will help more children with special needs and disabilities to have positive experiences to improve their well-being.

FINANCIAL REVIEW

Reserves policy

Reserves now stand at 6 months of expenditure. This is to ensure that the charity has sufficient funds in place to continue its activity.

The charity had a deficit of £93,020 at the year end which was funds which we were not able to spend on activities in the previous year due to the pandemic and this was expended in the year ending 31st March 2023.

Total incoming resources for the year ended 31st March 2023 amounted to £977,520 (2022: £817,358). Total payment and support costs for respite break family holidays and leisure time activities of £810,459 were expended during the year to 31st March 2023 (2022: £572,872). At the year end Unrestricted Funds carried forward amounted to £226,668 (2022: £285,721). Total restricted income was £658,444 of which £692,411 was expended during the year. This left an unexpended balance of £119,102 at 31st March 2023 (2022: £153,069).

Happy Days is very dependent on income from the general public and business sector alike. Happy Days does not benefit from local government grants and is solely dependent on its own fundraising.

The charity's funds have been applied as follows:

1. To provide funding towards residential activity for groups of special needs children within the accepted criteria..
2. To provide day trips/group outings to children within the accepted criteria.
3. To provide trips to performing arts productions and visiting theatre performances to children within the accepted criteria.
4. To provide family day trips and family holidays for children within the accepted criteria.
5. To the running costs of the families and day trips department which enables the above activity to take place.
6. To the costs of the Charity's fundraising activity and further expanding the fundraising activity.
7. To pay for the running of the Charity.
8. To setting aside sufficient reserves which may be called upon in the eventuality of priority cases, or an emergency such as the recent pandemic to continue its activity.

HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2023

FUTURE PLANS

The Charity remains cautious in the present financial climate, but still hopes to help more children in the next year, and will be seeking to gain new donors. This will help to create a steady income for the Charity. Happy Days is looking forward to working with corporate sponsors and grant making trusts and for many children to benefit as a result.

The Charity intends to help groups of children who are suffering from life-limiting conditions by way of wonderful days out in addition to the holidays presently undertaken.

The demand for help for children falling into the Charity's criteria is ever on the increase. The Charity intends to continue its policy for increasing the amount of day trips/group outings. The trustees wish to see children benefiting from inner city areas and minority groups and are keen to invite applications from such groups, thereby creating harmony and integration into the community. The Charity wishes to encourage the referrals of families with children who have special needs on low incomes/in receipt of benefits to apply for assistance. We also wish to see the children benefiting from the day trip activity to be more involved in the actual planning and evaluating of the trip activity.

It is felt that providing such activities for the children within the criteria stated, who are often in despair, will help promote greater spiritual well being. This will encourage renewed energy and determination to tackle the ongoing situation or to continue to cope with tragic circumstances.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company was incorporated on 21st August 1991, as a company limited by guarantee, not having a share capital and being a registered charity in England and Wales. The governing document of the company is its Memorandum and Articles.

Recruitment and appointment of new trustees

The Charity seeks to have on its board, members with the right skills set to enable it to be managed in an effective manner. Any new appointment is made at a properly constituted trustees' meeting.

Organisational structure

The Chief Executive of the Charity is supported by two senior managers in the day to day running of the Charity. These are the Director of Fundraising and the Fundraising Manager. There is full support from an administration team. Only senior managers and administration members have authority limits for ordering purposes which are: £250 - £500. Authorisation of any commitments up to £1,000 need to be approved by the Chief Executive and commitments above £1,000 can only be entered into when signed off by a trustee.

Induction and training of new trustees

New trustees receive the necessary induction in regard to responsibilities and visit the office of the Charity to meet all members of staff, looking through the charity literature including recent accounts and minutes of trustees' meetings and finally meeting with Senior Management and existing trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02639512 (England and Wales)

Registered Charity number

1010943

Registered office

Unit 6 & 7
The Glover Centre
23 - 25 Bury Mead Road
Hitchin
Hertfordshire
SG5 1RP

HAPPY DAYS CHILDRENS CHARITY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2023**

Trustees

Mrs D E May
Mrs R Rees
Mrs B G Russell
Mr J Selmes

Company Secretary

Mrs B G Russell

Independent Examiner

Gerald Bygraves
GB Accounting Solutions Limited
Building 115
Bedford Technology Park
Thurleigh
Bedford
Bedfordshire
MK44 2YA

Bankers

The Co-operative Bank PLC
PO Box 250
Skelmersdale
Lancashire
WN8 6WT

Solicitors

Taylor Walton Solicitors
28 - 44 Alma Street
Luton
LU1 2PL

Chief Executive

Mr R Sinclair

Approved by order of the board of trustees on 18th July 2023 and signed on its behalf by:

B. G. Russell

Mrs B G Russell - Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAPPY DAYS CHILDRENS CHARITY

Independent examiner's report to the trustees of Happy Days Childrens Charity ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Gerald Bygraves
The Association of Accounting Technicians

GB Accounting Solutions Limited
Building 115
Bedford Technology Park
Thurleigh
Bedford
Bedfordshire
MK44 2YA

18 July 2023

HAPPY DAYS CHILDRENS CHARITY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 March 2023

		Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Charitable activities	4				
Holidays and outings		-	658,444	658,444	410,265
Administration		-	-	-	42,201
Activities for generating funds	2	318,450	-	318,450	364,842
Investment income	3	626	-	626	50
Total		319,076	658,444	977,520	817,358
EXPENDITURE ON					
Raising funds	5	121,283	-	121,283	105,052
Charitable activities	6				
Holidays and outings		118,048	692,411	810,459	572,872
Administration		138,798	-	138,798	127,967
Total		378,129	692,411	1,070,540	805,891
NET INCOME/(EXPENDITURE)		(59,053)	(33,967)	(93,020)	11,467
RECONCILIATION OF FUNDS					
Total funds brought forward		285,721	153,069	438,790	427,323
TOTAL FUNDS CARRIED FORWARD		226,668	119,102	345,770	438,790

The notes form part of these financial statements

HAPPY DAYS CHILDRENS CHARITY

BALANCE SHEET 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	13	19,841	-	19,841	32,092
CURRENT ASSETS					
Debtors	14	65,043	-	65,043	69,683
Cash at bank		184,448	119,102	303,550	382,526
		<u>249,491</u>	<u>119,102</u>	<u>368,593</u>	<u>452,209</u>
CREDITORS					
Amounts falling due within one year	15	(21,770)	-	(21,770)	(18,033)
NET CURRENT ASSETS		<u>227,721</u>	<u>119,102</u>	<u>346,823</u>	<u>434,176</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		247,562	119,102	366,664	466,268
CREDITORS					
Amounts falling due after more than one year	16	(20,894)	-	(20,894)	(27,478)
NET ASSETS		<u>226,668</u>	<u>119,102</u>	<u>345,770</u>	<u>438,790</u>
FUNDS	18				
Unrestricted funds				226,668	285,721
Restricted funds				119,102	153,069
TOTAL FUNDS				<u>345,770</u>	<u>438,790</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

HAPPY DAYS CHILDRENS CHARITY

BALANCE SHEET - continued
31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18th JULY 2023 and were signed on its behalf by:

D May

Mrs D E May - Trustee

The notes form part of these financial statements

HAPPY DAYS CHILDRENS CHARITY

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 March 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	(72,108)	(756)
Interest element of hire purchase payments paid		(910)	(910)
Net cash used in operating activities		(73,018)	(1,666)
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(20,511)
Sale of tangible fixed assets		-	9,710
Interest received		626	50
Net cash provided by/(used in) investing activities		626	(10,751)
Cash flows from financing activities			
Loan repayments in year		-	(50,000)
Capital repayments in year		(6,584)	4,000
Net cash used in financing activities		(6,584)	(46,000)
Change in cash and cash equivalents in the reporting period		(78,976)	(58,417)
Cash and cash equivalents at the beginning of the reporting period		382,526	440,943
Cash and cash equivalents at the end of the reporting period		303,550	382,526

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 March 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM
OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(93,020)	11,467
Adjustments for:		
Depreciation charges	12,251	9,689
Profit on disposal of fixed assets	-	(5,140)
Interest received	(626)	(50)
Interest element of hire purchase and finance lease rental payments	910	910
Decrease/(increase) in debtors	4,640	(15,780)
Increase/(decrease) in creditors	3,737	(1,852)
Net cash used in operations	(72,108)	(756)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22 £	Cash flow £	At 31/3/23 £
Net cash			
Cash at bank	382,526	(78,976)	303,550
	<u>382,526</u>	<u>(78,976)</u>	<u>303,550</u>
Debt			
Finance leases	(34,062)	6,584	(27,478)
	<u>(34,062)</u>	<u>6,584</u>	<u>(27,478)</u>
Total	348,464	(72,392)	276,072

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

The Charity has identified the major costs of governance as both external costs related to the Charity Auditors and software providers and a proportion of the costs of the Chief Executive. These salary costs have been estimated on time spent on trustee related activities.

Allocation and apportionment of costs

Staff salaries are allocated on the following basis:-

Fundraising	- 34%
Direct charitable expenditure	- 30%
Management and administration	- 36%

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023

1. ACCOUNTING POLICIES - continued**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. ACTIVITIES FOR GENERATING FUNDS

	31.3.23	31.3.22
	£	£
Fundraising events	318,450	364,842
	<u><u> </u></u>	<u><u> </u></u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	626	50
	<u><u> </u></u>	<u><u> </u></u>

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.23	31.3.22
	Activity	£	£
Grants and donations	Holidays and outings	658,444	410,265
Government grants	Administration	-	42,201
		<u><u> </u></u>	<u><u> </u></u>
		658,444	452,466
		<u><u> </u></u>	<u><u> </u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023

5. RAISING FUNDS

Raising donations and legacies

	31.3.23	31.3.22
	£	£
Staff costs	87,616	90,314
Fundraising costs	16,236	4,989
Postage and stationery	12,521	7,758
Motor expenses	4,910	1,991
	<u>121,283</u>	<u>105,052</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Holidays and outings	92,239	692,411	25,809	810,459
Administration	531	-	138,267	138,798
	<u>92,770</u>	<u>692,411</u>	<u>164,076</u>	<u>949,257</u>

7. GRANTS PAYABLE

	31.3.23	31.3.22
	£	£
Holidays and outings	<u>692,411</u>	<u>453,926</u>

8. SUPPORT COSTS

	Management £	Finance £	Support costs £	Governance costs £	Totals £
Holidays and outings	-	-	25,809	-	25,809
Administration	118,632	12,251	-	7,384	138,267
	<u>118,632</u>	<u>12,251</u>	<u>25,809</u>	<u>7,384</u>	<u>164,076</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	102	104
Depreciation - assets on hire purchase contracts and finance leases	12,149	9,585
Other operating leases	27,376	28,741
Surplus on disposal of fixed assets	-	(5,140)
	<u><u> </u></u>	<u><u> </u></u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

11. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	229,208	239,624
Social security costs	23,227	20,936
Other pension costs	5,280	5,070
	<u><u>257,715</u></u>	<u><u>265,630</u></u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Fundraising	3	3
Support	3	3
Administration	3	3
	<u><u>9</u></u>	<u><u>9</u></u>

No employees received emoluments in excess of £60,000.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Holidays and outings	-	410,265	410,265
Administration	42,201	-	42,201
Activities for generating funds	364,842	-	364,842
Investment income	50	-	50
Total	407,093	410,265	817,358
EXPENDITURE ON			
Raising funds	105,052	-	105,052
Charitable activities			
Holidays and outings	118,946	453,926	572,872
Administration	127,967	-	127,967
Total	351,965	453,926	805,891
NET INCOME/(EXPENDITURE)	55,128	(43,661)	11,467
RECONCILIATION OF FUNDS			
Total funds brought forward	230,593	196,730	427,323
TOTAL FUNDS CARRIED FORWARD	285,721	153,069	438,790

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2022 and 31 March 2023	32,402	48,595	80,997
DEPRECIATION			
At 1 April 2022	32,299	16,606	48,905
Charge for year	102	12,149	12,251
At 31 March 2023	32,401	28,755	61,156
NET BOOK VALUE			
At 31 March 2023	1	19,840	19,841
At 31 March 2022	103	31,989	32,092

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023

13. TANGIBLE FIXED ASSETS - continued

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

		Motor vehicles £
COST		
At 1 April 2022 and 31 March 2023		48,595
DEPRECIATION		
At 1 April 2022		16,606
Charge for year		12,149
At 31 March 2023		28,755
NET BOOK VALUE		
At 31 March 2023		19,840
At 31 March 2022		31,989
14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.23	31.3.22
	£	£
Other debtors	65,043	69,683
15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.23	31.3.22
	£	£
Hire purchase (see note 17)	6,584	6,584
Social security and other taxes	5,430	4,976
Accrued expenses	9,756	6,473
	21,770	18,033

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023**16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.23	31.3.22
	£	£
Hire purchase (see note 17)	<u>20,894</u>	<u>27,478</u>

17. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	31.3.23	31.3.22
	£	£
Net obligations repayable:		
Within one year	6,584	6,584
Between one and five years	<u>20,894</u>	<u>27,478</u>
	<u>27,478</u>	<u>34,062</u>

18. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
Unrestricted funds			
General fund	285,721	(59,053)	226,668
Restricted funds			
North West	14,300	(8,162)	6,138
North East	2,860	618	3,478
Yorkshire	11,664	(10,164)	1,500
West Midlands	14,900	708	15,608
East Midlands	8,108	(4,532)	3,576
East of England	8,100	500	8,600
London	-	1,500	1,500
South	8,000	(2,000)	6,000
South East	31,000	(12,110)	18,890
South West	14,304	(11,146)	3,158
UK Wide	25,550	3,204	28,754
Scotland	9,458	1,942	11,400
Wales	3,025	7,475	10,500
Northern Ireland	1,800	(1,800)	-
	<u>153,069</u>	<u>(33,967)</u>	<u>119,102</u>
TOTAL FUNDS	<u>438,790</u>	<u>(93,020)</u>	<u>345,770</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	319,076	(378,129)	(59,053)
Restricted funds			
North West	59,714	(67,876)	(8,162)
North East	17,728	(17,110)	618
Yorkshire	40,698	(50,862)	(10,164)
West Midlands	69,413	(68,705)	708
East Midlands	44,372	(48,904)	(4,532)
East of England	31,100	(30,600)	500
London	3,500	(2,000)	1,500
South	28,045	(30,045)	(2,000)
South East	71,051	(83,161)	(12,110)
South West	14,385	(25,531)	(11,146)
UK Wide	209,650	(206,446)	3,204
Scotland	55,530	(53,588)	1,942
Wales	13,258	(5,783)	7,475
Northern Ireland	-	(1,800)	(1,800)
	<u>658,444</u>	<u>(692,411)</u>	<u>(33,967)</u>
TOTAL FUNDS	<u>977,520</u>	<u>(1,070,540)</u>	<u>(93,020)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	230,593	55,128	285,721
Restricted funds			
North West	28,844	(14,544)	14,300
North East	-	2,860	2,860
Yorkshire	4,001	7,663	11,664
West Midlands	30,378	(15,478)	14,900
East Midlands	10,500	(2,392)	8,108
East of England	6,200	1,900	8,100
South	5,300	2,700	8,000
South East	21,124	9,876	31,000
South West	10,458	3,846	14,304
UK Wide	52,217	(26,667)	25,550
Scotland	21,958	(12,500)	9,458
Wales	2,250	775	3,025
Northern Ireland	3,500	(1,700)	1,800
	<u>196,730</u>	<u>(43,661)</u>	<u>153,069</u>
TOTAL FUNDS	<u>427,323</u>	<u>11,467</u>	<u>438,790</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	407,093	(351,965)	55,128
Restricted funds			
North West	69,676	(84,220)	(14,544)
North East	12,870	(10,010)	2,860
Yorkshire	27,280	(19,617)	7,663
West Midlands	57,187	(72,665)	(15,478)
East Midlands	31,540	(33,932)	(2,392)
East of England	20,759	(18,859)	1,900
London	3,672	(3,672)	-
South	20,759	(18,059)	2,700
South East	60,211	(50,335)	9,876
South West	21,297	(17,451)	3,846
UK Wide	47,055	(73,722)	(26,667)
Scotland	32,966	(45,466)	(12,500)
Wales	4,993	(4,218)	775
Northern Ireland	-	(1,700)	(1,700)
	<u>410,265</u>	<u>(453,926)</u>	<u>(43,661)</u>
TOTAL FUNDS	<u>817,358</u>	<u>(805,891)</u>	<u>11,467</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	230,593	(3,925)	226,668
Restricted funds			
North West	28,844	(22,706)	6,138
North East	-	3,478	3,478
Yorkshire	4,001	(2,501)	1,500
West Midlands	30,378	(14,770)	15,608
East Midlands	10,500	(6,924)	3,576
East of England	6,200	2,400	8,600
London	-	1,500	1,500
South	5,300	700	6,000
South East	21,124	(2,234)	18,890
South West	10,458	(7,300)	3,158
UK Wide	52,217	(23,463)	28,754
Scotland	21,958	(10,558)	11,400
Wales	2,250	8,250	10,500
Northern Ireland	3,500	(3,500)	-
	<u>196,730</u>	<u>(77,628)</u>	<u>119,102</u>
TOTAL FUNDS	<u><u>427,323</u></u>	<u><u>(81,553)</u></u>	<u><u>345,770</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	726,169	(730,094)	(3,925)
Restricted funds			
North West	129,390	(152,096)	(22,706)
North East	30,598	(27,120)	3,478
Yorkshire	67,978	(70,479)	(2,501)
West Midlands	126,600	(141,370)	(14,770)
East Midlands	75,912	(82,836)	(6,924)
East of England	51,859	(49,459)	2,400
London	7,172	(5,672)	1,500
South	48,804	(48,104)	700
South East	131,262	(133,496)	(2,234)
South West	35,682	(42,982)	(7,300)
UK Wide	256,705	(280,168)	(23,463)
Scotland	88,496	(99,054)	(10,558)
Wales	18,251	(10,001)	8,250
Northern Ireland	-	(3,500)	(3,500)
	<u>1,068,709</u>	<u>(1,146,337)</u>	<u>(77,628)</u>
TOTAL FUNDS	<u><u>1,794,878</u></u>	<u><u>(1,876,431)</u></u>	<u><u>(81,553)</u></u>

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

20. SHARE CAPITAL

The company is limited by guarantee and has no issued share capital. The liability of members is limited to £1.

HAPPY DAYS CHILDRENS CHARITY**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2023**

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Activities for generating funds		
Fundraising events	318,450	364,842
Investment income		
Deposit account interest	626	50
Charitable activities		
Grants and donations	658,444	410,265
Government grants	-	42,201
	658,444	452,466
Total incoming resources	977,520	817,358
EXPENDITURE		
Raising donations and legacies		
Fundraising wages	77,931	81,471
Social security	7,890	7,119
Pensions	1,795	1,724
Fundraising costs	16,236	4,989
Postage and stationery	12,521	7,758
Motor expenses	4,910	1,991
	121,283	105,052
Charitable activities		
Wages	82,514	86,284
Social security	8,355	7,536
Pensions	1,901	1,825
Grants to individuals	692,411	453,926
	785,181	549,571
Administration costs		
Management		
Wages	68,763	71,869
Social security	6,982	6,281
Pensions	1,584	1,521
Rent and service charges	18,263	19,161
Rates and insurance	984	1,120
Computer expenses	4,998	8,394
Repairs and renewals	321	278
Carried forward	101,895	108,624

This page does not form part of the statutory financial statements

HAPPY DAYS CHILDRENS CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 March 2023

	31.3.23 £	31.3.22 £
Management		
Brought forward	101,895	108,624
Telephone	2,040	2,145
Postage and stationery	6,256	3,879
Motor expenses	4,910	1,991
Bank charges	1,325	1,242
Staff welfare	1,296	607
Hire purchase interest	910	910
	118,632	119,398
Finance		
Depreciation of tangible fixed assets	12,251	9,689
Loss on sale of tangible fixed assets	-	(5,140)
	12,251	4,549
Support costs		
Rent and service charges	9,113	9,580
Rates and insurance	493	560
Computer expenses	2,501	4,192
Repairs and renewals	161	139
Telephone	1,020	1,072
Postage and stationery	12,521	7,758
	25,809	23,301
Governance costs		
Accountancy and legal fees	7,384	4,020
Total resources expended	1,070,540	805,891
Net (expenditure)/income	(93,020)	11,467

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 02639512 (England and Wales)
REGISTERED CHARITY NUMBER: 1010943

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
HAPPY DAYS CHILDRENS CHARITY

GB Accounting Solutions Limited
Building 115
Bedford Technology Park
Thurleigh
Bedford
Bedfordshire
MK44 2YA

HAPPY DAYS CHILDRENS CHARITY

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FOR THE YEAR ENDED 31 March 2022**

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HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the Charity are:

1. to help and educate young persons, through their leisure-time and holiday activities, so as to develop their physical, mental and spiritual capabilities that they may grow to full maturity as individuals and that their conditions of life may be improved.
2. to advance the education of young people by the provision of facilities for holidays.

Public Benefit

The Charity exists for the public benefit and our Memorandum and Articles of Association commit us to providing respite breaks through leisure and holiday activities for children with special needs.

The Trustees have given regard to the Charity Commission's guidance on public benefit when setting the aims and objectives for the year.

The main policies adopted are respite break family holidays of a 2 - 4 night duration for children with special needs, i.e. children who are sick, disabled, abused, neglected and/or disadvantaged by poverty and children who have a life limiting condition, to a variety of destinations both in the UK and in day trips to theme parks, theatres, zoos and other attractions for groups of special needs children throughout the UK.

The children are nominated in several ways:

- | | |
|---|---|
| a) Through Social Services | b) From schools/centres for children with special needs |
| c) From doctors, nurses and health visitors | d) From parents and/or guardians |
| e) Support groups | f) Women's refuge centres |
| g) Other Charitable organisations | |

There have been no material changes in the policy of the Charity in this period.

Volunteers

The Charity receives no material donated services and places a minimal reliance on volunteers.

HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This past year has been an extremely difficult time due to the pandemic. This has had a major impact on our income and in carrying out many of our activities. Despite this we are very pleased that however arduous this journey has been we have managed to carry out some activity, in the main such as cinematic theatre performances, art activities and family breaks. We look forward to increasing the number of different activities as we move forward coming out of the pandemic restrictions.

The number of children helped was 23,943 (2021: 10,629) children. 19,945 children were able to experience a performing arts production. 2,648 children went to either a theme park, zoo, animal park, seaside or place of interest. The Charity provided family breaks for 326 children and their families to various destinations across the UK. We also enabled 1024 children to benefit from a group activity holiday to various centres across the UK, and also a few abroad.

We have been able to give some of the most needy and vulnerable children in our society the magic of live theatre, educational trips, outings of pure fun and excitement to many diverse attractions across the whole UK. Respite breaks were arranged for families with special needs children who were able to spend some quality time together in a more tranquil setting. Many of the children have complex medical problems and some sadly have a life limiting condition. Every positive experience that can be brought into a child's life is so valuable in what can be a very uncertain future. We wish to express our thanks and gratitude to all our donors - for their continued and invaluable support, enabling us to help a record number of children. Not forgetting any community foundations, companies, individuals and Grant Making Trusts for their kind support e.g. The Big Lottery, Awards For All and the Freemasons across the UK to name but a few.

The Charity to date has helped in excess of 320,000 children across the United Kingdom to attend many diverse attractions, to enable the children's lives to be more enriched and that they have experienced something positive that can be built on towards their future development. For many of the children it will be a first time experience outside of their normal environment, which will broaden their outlook and help improve their social skills.

We are very grateful for the continued support in the coming year from various trusts, companies and individuals. We are determined to reach as many children as possible who need our help. We are pleased to hear positive feedback from families and groups who have had family breaks and outings. This helps us to evaluate the work we do and that we can ensure that the types of activities undertaken are of great benefit to the children, not just with the immediate effect but with the longer term benefit of renewed strength of spirit, positive well being, confidence and forward going thinking. Happy Days is very keen to benefit as many children from poor socio-economic backgrounds and minority groups, thereby creating harmony and integration into the community.

As we approach the new financial year we do so with optimism and determination that we will help more children whose daily routine and world have been turned upside down over the past year and are in great need of a positive experience to improve their well being.

FINANCIAL REVIEW

Reserves policy

Reserves now stand at 5 months of expenditure, part of which is for future activity as we move away from current restrictions and to ensure that the charity has sufficient funds in place as the furlough scheme and other government support has now ended.

HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2022

FINANCIAL REVIEW

Total incoming resources for the year ended 31st March 2022 amounted to £817,358 (2021: £677,747). Total payment and support costs for respite break family holidays and leisure time activities of £572,872 were expended during the year to 31st March 2022 (2021: £281,361). At the year end Unrestricted Funds carried forward amounted to £285,721 (2021: £230,593). Total restricted income was £410,265 of which £453,926 was expended during the year. This left an unexpended balance of £153,069 at 31st March 2022 (2021: £196,730).

The Charity took out a bounce back loan of £50,000 in 2021 which has been repaid this year.

Happy Days is very dependent on income from the general public and business sector alike. Happy Days does not benefit from local government grants and is solely dependent on its own fundraising.

The charity's funds have been applied as follows:

1. To provide funding towards residential activity for groups of special needs children within the accepted criteria..
2. To provide day trips/group outings to children within the accepted criteria.
3. To provide trips to performing arts productions and visiting theatre performances to children within the accepted criteria.
4. To the running costs of the families and day trips department which enables the above activity to take place.
5. To the costs of the Charity's fundraising activity and further expanding the fundraising activity.
6. To pay for the running of the Charity.
7. To setting aside sufficient reserves which may be called upon in the eventuality of priority cases, or an emergency such as the recent pandemic..

FUTURE PLANS

The Charity remains cautious in the present financial climate, but still hopes to help more children in the next year, and will be seeking to gain new donors. This will help to create a steady income for the Charity. Happy Days is looking forward to working with corporate sponsors and grant making trusts and for many children to benefit as a result.

The Charity intends to help groups of children who are suffering from life-limiting conditions by way of wonderful days out in addition to the holidays presently undertaken.

The demand for help for children falling into the Charity's criteria is ever on the increase. The Charity intends to continue its policy for increasing the amount of day trips/group outings. The trustees wish to see children benefiting from inner city areas and minority groups and are keen to invite applications from such groups, thereby creating harmony and integration into the community. The Charity wishes to encourage the referrals of families with children who have special needs on low incomes/in receipt of benefits to apply for assistance. We also wish to see the children benefiting from the day trip activity to be more involved in the actual planning and evaluating of the trip activity.

It is felt that providing such activities for the children within the criteria stated, who are often in despair, will help promote greater spiritual well being. This will encourage renewed energy and determination to tackle the ongoing situation or to continue to cope with tragic circumstances.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company was incorporated on 21st August 1991, as a company limited by guarantee, not having a share capital and being a registered charity in England and Wales. The governing document of the company is its Memorandum and Articles.

HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Charity seeks to have on its board, members with the right skills set to enable it to be managed in an effective manner. Any new appointment is made at a properly constituted trustees' meeting.

Organisational structure

The Chief Executive of the Charity is supported by two senior managers in the day to day running of the Charity. These are the Director of Fundraising and the Fundraising Manager. There is full support from an administration team. Only senior managers and administration members have authority limits for ordering purposes which are: £250 - £500. Authorisation of any commitments up to £1,000 need to be approved by the Chief Executive and commitments above £1,000 can only be entered into when signed off by a trustee.

Induction and training of new trustees

New trustees receive the necessary induction in regard to responsibilities and visit the office of the Charity to meet all members of staff, looking through the charity literature including recent accounts and minutes of trustees' meetings and finally meeting with Senior Management and existing trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02639512 (England and Wales)

Registered Charity number

1010943

Registered office

Unit 6 & 7
The Glover Centre
23 - 25 Bury Mead Road
Hitchin
Hertfordshire
SG5 1RP

Trustees

Mrs D E May
Mrs R Rees
Mrs B G Russell
Mr J Selmes

Company Secretary

Mrs B G Russell

Independent Examiner

Gerald Bygraves
FMAAT
GB Accounting Solutions Limited
Building 115
Bedford Technology Park
Thurleigh
Bedford
Bedfordshire
MK44 2YA

HAPPY DAYS CHILDRENS CHARITY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

The Co-operative Bank PLC
PO Box 101
1 Balloon Street
Manchester
Lancashire
M60 4EP

Solicitors

Taylor Walton Solicitors
28 - 44 Alma Street
Luton
LU1 2PL

Chief Executive

Mr R Sinclair

Approved by order of the board of trustees on 29th June 2022 and signed on its behalf by:

B. G. Russell
Mrs B G Russell - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HAPPY DAYS CHILDRENS CHARITY**

Independent examiner's report to the trustees of Happy Days Childrens Charity ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

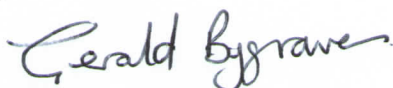
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FMAAT which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Gerald Bygraves
FMAAT
GB Accounting Solutions Limited
Building 115
Bedford Technology Park
Thurleigh
Bedford
Bedfordshire
MK44 2YA

Date: 29th June 2022

HAPPY DAYS CHILDRENS CHARITY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	4				
Holidays and outings		-	410,265	410,265	303,632
Administration		42,201	-	42,201	103,933
Activities for generating funds	2	364,842	-	364,842	269,756
Investment income	3	50	-	50	426
Total		407,093	410,265	817,358	677,747
EXPENDITURE ON					
Raising funds	5	105,052	-	105,052	98,866
Charitable activities	6				
Holidays and outings		118,946	453,926	572,872	281,361
Administration		127,967	-	127,967	123,095
Total		351,965	453,926	805,891	503,322
NET INCOME/(EXPENDITURE)		55,128	(43,661)	11,467	174,425
RECONCILIATION OF FUNDS					
Total funds brought forward		230,593	196,730	427,323	252,898
TOTAL FUNDS CARRIED FORWARD		285,721	153,069	438,790	427,323

The notes form part of these financial statements

HAPPY DAYS CHILDRENS CHARITY

BALANCE SHEET

31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	13	32,092	-	32,092	25,840
CURRENT ASSETS					
Debtors	14	69,683	-	69,683	53,903
Cash at bank		229,457	153,069	382,526	440,943
		<u>299,140</u>	<u>153,069</u>	<u>452,209</u>	<u>494,846</u>
CREDITORS					
Amounts falling due within one year	15	(18,033)	-	(18,033)	(74,959)
NET CURRENT ASSETS		<u>281,107</u>	<u>153,069</u>	<u>434,176</u>	<u>419,887</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		313,199	153,069	466,268	445,727
CREDITORS					
Amounts falling due after more than one year	16	(27,478)	-	(27,478)	(18,404)
NET ASSETS		<u>285,721</u>	<u>153,069</u>	<u>438,790</u>	<u>427,323</u>
FUNDS	19				
Unrestricted funds				285,721	230,593
Restricted funds				153,069	196,730
TOTAL FUNDS				<u>438,790</u>	<u>427,323</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

HAPPY DAYS CHILDRENS CHARITY

BALANCE SHEET - continued

31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29th June 2022 and were signed on its behalf by:

D May
Mrs D E May - Trustee

The notes form part of these financial statements

HAPPY DAYS CHILDRENS CHARITY

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 March 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	(756)	152,782
Interest element of hire purchase payments paid		(910)	(1,457)
Net cash (used in)/provided by operating activities		(1,666)	151,325
Cash flows from investing activities			
Purchase of tangible fixed assets		(20,511)	(28,084)
Sale of tangible fixed assets		9,710	14,169
Interest received		50	426
Net cash used in investing activities		(10,751)	(13,489)
Cash flows from financing activities			
New loans in year		-	50,000
Loan repayments in year		(50,000)	-
Capital repayments in year		4,000	7,495
Net cash (used in)/provided by financing activities		(46,000)	57,495
Change in cash and cash equivalents in the reporting period		(58,417)	195,331
Cash and cash equivalents at the beginning of the reporting period		440,943	245,612
Cash and cash equivalents at the end of the reporting period		382,526	440,943

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 March 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22 £	31.3.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	11,467	174,425
Adjustments for:		
Depreciation charges	9,689	11,700
Profit on disposal of fixed assets	(5,140)	(4,884)
Interest received	(50)	(426)
Interest element of hire purchase and finance lease rental payments	910	1,457
Increase in debtors	(15,780)	(28,903)
Decrease in creditors	(1,852)	(587)
Net cash (used in)/provided by operations	<u>(756)</u>	<u>152,782</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank	<u>440,943</u>	<u>(58,417)</u>	<u>382,526</u>
	<u>440,943</u>	<u>(58,417)</u>	<u>382,526</u>
Debt			
Finance leases	(30,062)	(4,000)	(34,062)
Debts falling due within 1 year	<u>(50,000)</u>	<u>50,000</u>	<u>-</u>
	<u>(80,062)</u>	<u>46,000</u>	<u>(34,062)</u>
Total	<u>360,881</u>	<u>(12,417)</u>	<u>348,464</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

The Charity has identified the major costs of governance as both external costs related to the Charity Auditors and software providers and a proportion of the costs of the Chief Executive. These salary costs have been estimated on time spent on trustee related activities.

Allocation and apportionment of costs

Staff salaries are allocated on the following basis:-

Fundraising	- 34%
Direct charitable expenditure	- 30%
Management and administration	- 36%

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. ACTIVITIES FOR GENERATING FUNDS

	31.3.22	31.3.21
	£	£
Fundraising events	364,842	269,756

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	50	426

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.22	31.3.21
		£	£
Grants	Holidays and outings	410,265	303,632
Government grants	Administration	42,201	103,933
		452,466	407,565

5. RAISING FUNDS

Raising donations and legacies

31.3.22	31.3.21
£	£
Staff costs	89,072
Fundraising costs	3,159
Postage and stationery	5,705
Motor expenses	930
<u>105,052</u>	<u>98,866</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Holidays and outings	95,645	453,926	23,301	572,872
Administration	-	-	127,967	127,967
	<u>95,645</u>	<u>453,926</u>	<u>151,268</u>	<u>700,839</u>

7. GRANTS PAYABLE

31.3.22	31.3.21
£	£
Holidays and outings	168,355
<u>453,926</u>	<u>168,355</u>

8. SUPPORT COSTS

	Management £	Finance £	Support costs £	Governance costs £	Totals £
Holidays and outings	-	-	23,301	-	23,301
Administration	119,398	4,549	-	4,020	127,967
	<u>119,398</u>	<u>4,549</u>	<u>23,301</u>	<u>4,020</u>	<u>151,268</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	104	104
Depreciation - assets on hire purchase contracts and finance leases	9,585	11,596
Other operating leases	28,741	21,991
Surplus on disposal of fixed assets	(5,140)	(4,884)
	<u>265,630</u>	<u>261,953</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

11. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	239,624	235,373
Social security costs	20,936	21,325
Other pension costs	5,070	5,255
	<u>265,630</u>	<u>261,953</u>

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Fundraising	3	3
Support	3	3
Administration	3	3
	<u>9</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Holidays and outings	-	303,632	303,632
Administration	103,933	-	103,933
Activities for generating funds	269,756	-	269,756
Investment income	426	-	426
Total	374,115	303,632	677,747
EXPENDITURE ON			
Raising funds	98,866	-	98,866
Charitable activities			
Holidays and outings	113,006	168,355	281,361
Administration	123,095	-	123,095
Total	334,967	168,355	503,322
NET INCOME	39,148	135,277	174,425
RECONCILIATION OF FUNDS			
Total funds brought forward	191,445	61,453	252,898
TOTAL FUNDS CARRIED FORWARD	230,593	196,730	427,323

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2021	32,402	46,379	78,781
Additions	-	20,511	20,511
Disposals	-	(18,295)	(18,295)
	<u>32,402</u>	<u>48,595</u>	<u>80,997</u>
DEPRECIATION			
At 1 April 2021	32,195	20,746	52,941
Charge for year	104	9,585	9,689
Eliminated on disposal	-	(13,725)	(13,725)
	<u>32,299</u>	<u>16,606</u>	<u>48,905</u>
NET BOOK VALUE			
At 31 March 2022	<u>103</u>	<u>31,989</u>	<u>32,092</u>
At 31 March 2021	<u>207</u>	<u>25,633</u>	<u>25,840</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
COST	
At 1 April 2021	46,379
Additions	20,511
Disposals	(18,295)
	<u>48,595</u>
DEPRECIATION	
At 1 April 2021	20,746
Charge for year	9,585
Eliminated on disposal	(13,725)
	<u>16,606</u>
NET BOOK VALUE	
At 31 March 2022	<u>31,989</u>
At 31 March 2021	<u>25,633</u>

14.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.22	31.3.21
		£	£
	Other debtors	<u>69,683</u>	<u>53,903</u>
15.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.22	31.3.21
		£	£
	Bank loans and overdrafts (see note 17)	-	50,000
	Hire purchase (see note 18)	6,584	11,658
	Social security and other taxes	4,976	6,577
	Accrued expenses	<u>6,473</u>	<u>6,724</u>
		<u>18,033</u>	<u>74,959</u>
16.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.3.22	31.3.21
		£	£
	Hire purchase (see note 18)	<u>27,478</u>	<u>18,404</u>
17.	LOANS		
	An analysis of the maturity of loans is given below:		
		31.3.22	31.3.21
		£	£
	Amounts falling due within one year on demand:		
	Bank loans	<u>-</u>	<u>50,000</u>
18.	LEASING AGREEMENTS		
	Minimum lease payments under hire purchase fall due as follows:		
		31.3.22	31.3.21
		£	£
	Net obligations repayable:		
	Within one year	6,584	11,658
	Between one and five years	<u>27,478</u>	<u>18,404</u>
		<u>34,062</u>	<u>30,062</u>

19. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	230,593	55,128	285,721
Restricted funds			
North West	28,844	(14,544)	14,300
North East	-	2,860	2,860
Yorkshire	4,001	7,663	11,664
West Midlands	30,378	(15,478)	14,900
East Midlands	10,500	(2,392)	8,108
East of England	6,200	1,900	8,100
South	5,300	2,700	8,000
South East	21,124	9,876	31,000
South West	10,458	3,846	14,304
UK Wide	52,217	(26,667)	25,550
Scotland	21,958	(12,500)	9,458
Wales	2,250	775	3,025
Northern Ireland	3,500	(1,700)	1,800
	<u>196,730</u>	<u>(43,661)</u>	<u>153,069</u>
TOTAL FUNDS	<u>427,323</u>	<u>11,467</u>	<u>438,790</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2022

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	407,093	(351,965)	55,128
Restricted funds			
North West	69,676	(84,220)	(14,544)
North East	12,870	(10,010)	2,860
Yorkshire	27,280	(19,617)	7,663
West Midlands	57,187	(72,665)	(15,478)
East Midlands	31,540	(33,932)	(2,392)
East of England	20,759	(18,859)	1,900
London	3,672	(3,672)	-
South	20,759	(18,059)	2,700
South East	60,211	(50,335)	9,876
South West	21,297	(17,451)	3,846
UK Wide	47,055	(73,722)	(26,667)
Scotland	32,966	(45,466)	(12,500)
Wales	4,993	(4,218)	775
Northern Ireland	-	(1,700)	(1,700)
	<u>410,265</u>	<u>(453,926)</u>	<u>(43,661)</u>
TOTAL FUNDS	<u>817,358</u>	<u>(805,891)</u>	<u>11,467</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2022

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	191,445	39,148	230,593
Restricted funds			
North West	12,945	15,899	28,844
North East	3,000	(3,000)	-
Yorkshire	500	3,501	4,001
West Midlands	11,750	18,628	30,378
East Midlands	1,550	8,950	10,500
East of England	500	5,700	6,200
South	1,000	4,300	5,300
South East	2,400	18,724	21,124
South West	200	10,258	10,458
UK Wide	11,592	40,625	52,217
Scotland	15,766	6,192	21,958
Wales	250	2,000	2,250
Northern Ireland	-	3,500	3,500
	<u>61,453</u>	<u>135,277</u>	<u>196,730</u>
TOTAL FUNDS	<u>252,898</u>	<u>174,425</u>	<u>427,323</u>

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	374,115	(334,967)	39,148
Restricted funds			
North West	51,110	(35,211)	15,899
North East	8,700	(11,700)	(3,000)
Yorkshire	9,851	(6,350)	3,501
West Midlands	41,552	(22,924)	18,628
East Midlands	23,040	(14,090)	8,950
East of England	9,775	(4,075)	5,700
London	800	(800)	-
South	6,550	(2,250)	4,300
South East	41,483	(22,759)	18,724
South West	16,462	(6,204)	10,258
UK Wide	68,943	(28,318)	40,625
Scotland	15,758	(9,566)	6,192
Wales	3,250	(1,250)	2,000
Northern Ireland	6,358	(2,858)	3,500
	<u>303,632</u>	<u>(168,355)</u>	<u>135,277</u>
TOTAL FUNDS	<u>677,747</u>	<u>(503,322)</u>	<u>174,425</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2022

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	191,445	94,276	285,721
Restricted funds			
North West	12,945	1,355	14,300
North East	3,000	(140)	2,860
Yorkshire	500	11,164	11,664
West Midlands	11,750	3,150	14,900
East Midlands	1,550	6,558	8,108
East of England	500	7,600	8,100
South	1,000	7,000	8,000
South East	2,400	28,600	31,000
South West	200	14,104	14,304
UK Wide	11,592	13,958	25,550
Scotland	15,766	(6,308)	9,458
Wales	250	2,775	3,025
Northern Ireland	-	1,800	1,800
	<u>61,453</u>	<u>91,616</u>	<u>153,069</u>
TOTAL FUNDS	<u>252,898</u>	<u>185,892</u>	<u>438,790</u>

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	781,208	(686,932)	94,276
Restricted funds			
North West	120,786	(119,431)	1,355
North East	21,570	(21,710)	(140)
Yorkshire	37,131	(25,967)	11,164
West Midlands	98,739	(95,589)	3,150
East Midlands	54,580	(48,022)	6,558
East of England	30,534	(22,934)	7,600
London	4,472	(4,472)	-
South	27,309	(20,309)	7,000
South East	101,694	(73,094)	28,600
South West	37,759	(23,655)	14,104
UK Wide	115,998	(102,040)	13,958
Scotland	48,724	(55,032)	(6,308)
Wales	8,243	(5,468)	2,775
Northern Ireland	6,358	(4,558)	1,800
	<u>713,897</u>	<u>(622,281)</u>	<u>91,616</u>
TOTAL FUNDS	<u>1,495,105</u>	<u>(1,309,213)</u>	<u>185,892</u>

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

21. SHARE CAPITAL

The company is limited by guarantee and has no issued share capital. The liability of members is limited to £1.

HAPPY DAYS CHILDRENS CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Activities for generating funds		
Fundraising events	364,842	269,756
Investment income		
Deposit account interest	50	426
Charitable activities		
Grants	410,265	303,632
Government grants	42,201	103,933
	<u>452,466</u>	<u>407,565</u>
Total incoming resources	817,358	677,747
EXPENDITURE		
Raising donations and legacies		
Fundraising wages	81,471	80,035
Social security	7,119	7,250
Pensions	1,724	1,787
Fundraising costs	4,989	3,159
Postage and stationery	7,758	5,705
Motor expenses	1,991	930
	<u>105,052</u>	<u>98,866</u>
Charitable activities		
Wages	86,284	84,730
Social security	7,536	7,077
Pensions	1,825	1,892
Grants to individuals	453,926	168,355
	<u>549,571</u>	<u>262,054</u>
Administration costs		
Management		
Wages	71,869	70,608
Social security	6,281	6,998
Pensions	1,521	1,576
Rent and service charges	19,161	14,734
Rates and insurance	1,120	1,821
Computer expenses	8,394	4,380
Repairs and renewals	278	3,157
Carried forward	108,624	103,274

This page does not form part of the statutory financial statements

HAPPY DAYS CHILDRENS CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2022

	31.3.22 £	31.3.21 £
Management		
Brought forward	108,624	103,274
Telephone	2,145	2,305
Postage and stationery	3,879	3,153
Motor expenses	1,991	930
Bank charges	1,242	1,045
Staff welfare	607	629
Hire purchase interest	910	1,457
	<u>119,398</u>	<u>112,793</u>
Finance		
Depreciation of tangible fixed assets	9,689	11,700
Loss on sale of tangible fixed assets	(5,140)	(4,884)
	<u>4,549</u>	<u>6,816</u>
Support costs		
Rent and service charges	9,580	7,257
Rates and insurance	560	898
Computer expenses	4,192	2,157
Repairs and renewals	139	1,555
Telephone	1,072	1,135
Postage and stationery	7,758	6,305
	<u>23,301</u>	<u>19,307</u>
Governance costs		
Accountancy and legal fees	4,020	3,486
	<u>805,891</u>	<u>503,322</u>
Total resources expended		
	<u>11,467</u>	<u>174,425</u>
Net income		

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 02639512 (England and Wales)
REGISTERED CHARITY NUMBER: 1010943

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
HAPPY DAYS CHILDRENS CHARITY

GB Accounting Solutions Limited
Building 115
Bedford Technology Park
Thurleigh
Bedford
Bedfordshire
MK44 2YA

HAPPY DAYS CHILDRENS CHARITY

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FOR THE YEAR ENDED 31 March 2021**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the Charity are:

1. to help and educate young persons, through their leisure-time and holiday activities, so as to develop their physical, mental and spiritual capabilities that they may grow to full maturity as individuals and that their conditions of life may be improved.
2. to advance the education of young people by the provision of facilities for holidays.

Public Benefit

The Charity exists for the public benefit and our Memorandum and Articles of Association commit us to providing respite breaks through leisure and holiday activities for children with special needs.

The Trustees have given regard to the Charity Commission's guidance on public benefit when setting the aims and objectives for the year.

The main policies adopted are respite break family holidays of a 2 - 4 night duration for children with special needs, i.e. children who are sick, disabled, abused, neglected and/or disadvantaged by poverty and children who have a life limiting condition, to a variety of destinations both in the UK and in day trips to theme parks, theatres, zoos and other attractions for groups of special needs children throughout the UK.

The children are nominated in several ways:

- | | |
|---|---|
| a) Through Social Services | b) From schools/centres for children with special needs |
| c) From doctors, nurses and health visitors | d) From parents and/or guardians |
| e) Support groups | f) Women's refuge centres |
| g) Other Charitable organisations | |

There have been no material changes in the policy of the Charity in this period.

Volunteers

The Charity receives no material donated services and places a minimal reliance on volunteers.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This past year has been an extremely difficult time due to the pandemic. This has had a major impact on our income and in carrying out many of our activities. Despite this we are very pleased that however arduous this journey has been we have managed to carry out some activity, in the main such as cinematic theatre performances, art activities and family breaks. We look forward to increasing the number of different activities as we move forward coming out of the pandemic restrictions.

The number of children helped was 10,629 (2020: 20,692) children. 9,257 children were able to experience a performing arts production. 1,158 children went to either a theme park, zoo, animal park, seaside or place of interest. The Charity provided family breaks for 140 children and their families to various destinations across the UK. We also enabled 74 children to benefit from a group activity holiday to various centres across the UK, and also a few abroad.

We have been able to give some of the most needy and vulnerable children in our society the magic of live theatre, educational trips, outings of pure fun and excitement to many diverse attractions across the whole UK. Respite breaks were arranged for families with special needs children who were able to spend some quality time together in a more tranquil setting. Many of the children have complex medical problems and some sadly have a life limiting condition. Every positive experience that can be brought into a child's life is so valuable in what can be a very uncertain future. We wish to express our thanks and gratitude to all our donors - for their continued and invaluable support, enabling us to help a record number of children. Not forgetting any community foundations, companies, individuals and Grant Making Trusts for their kind support e.g. The Big Lottery, Awards For All and the Freemasons across the UK to name but a few.

The Charity to date has helped in excess of 307,000 children across the United Kingdom to attend many diverse attractions, to enable the children's lives to be more enriched and that they have experienced something positive that can be built on towards their future development. For many of the children it will be a first time experience outside of their normal environment, which will broaden their outlook and help improve their social skills.

We are very grateful for the continued support in the coming year from various trusts, companies and individuals. We are determined to reach as many children as possible who need our help. We are pleased to hear positive feedback from families and groups who have had family breaks and outings. This helps us to evaluate the work we do and that we can ensure that the types of activities undertaken are of great benefit to the children, not just with the immediate effect but with the longer term benefit of renewed strength of spirit, positive well being, confidence and forward going thinking. Happy Days is very keen to benefit as many children from poor socio-economic backgrounds and minority groups, thereby creating harmony and integration into the community.

As we approach the new financial year we do so with optimism and determination that we will help more children whose daily routine and world have been turned upside down over the past year and are in great need of a positive experience to improve their well being.

FINANCIAL REVIEW

Reserves policy

Reserves now stand at 5 months of expenditure part of which is for future activity as we move away from current restrictions and to ensure that the charity has sufficient funds in place once the furlough scheme and any other government support has come to an end.

HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2021

FINANCIAL REVIEW

Total incoming resources for the year ended 31st March 2021 amounted to £677,747 (2020: £886,350). Total payment and support costs for respite break family holidays and leisure time activities of £281,361 were expended during the year to 31st March 2021 (2020: £551,432). At the year end Unrestricted Funds carried forward amounted to £230,593 (2020: £191,445). Total restricted income was £303,632 of which £168,355 was expended during the year. This left an unexpended balance of £196,730 at 31st March 2021 (2020: £61,453).

The Charity took out a bounce back loan of £50,000 which is showing in the reserves at the year end and it our intention to pay this back in full in the summer of 2021.

Happy Days is very dependent on income from the general public and business sector alike. Happy Days does not benefit from local government grants and is solely dependent on its own fundraising.

The charity's funds have been applied as follows:

1. To provide funding towards residential activity for groups of special needs children within the accepted criteria..
2. To provide day trips/group outings to children within the accepted criteria.
3. To provide trips to performing arts productions and visiting theatre performances to children within the accepted criteria.
4. To the running costs of the families and day trips department which enables the above activity to take place.
5. To the costs of the Charity's fundraising activity and further expanding the fundraising activity.
6. To pay for the running of the Charity.
7. To setting aside sufficient reserves which may be called upon in the eventuality of priority cases, or an emergency such as the recent pandemic..

FUTURE PLANS

The Charity remains cautious in the present financial climate, but still hopes to help more children in the next year, and will be seeking to gain new donors. This will help to create a steady income for the Charity. Happy Days is looking forward to working with corporate sponsors and grant making trusts and for many children to benefit as a result.

The Charity intends to help groups of children who are suffering from life-limiting conditions by way of wonderful days out in addition to the holidays presently undertaken.

The demand for help for children falling into the Charity's criteria is ever on the increase. The Charity intends to continue its policy for increasing the amount of day trips/group outings. The trustees wish to see children benefiting from inner city areas and minority groups and are keen to invite applications from such groups, thereby creating harmony and integration into the community. The Charity wishes to encourage the referrals of families with children who have special needs on low incomes/in receipt of benefits to apply for assistance. We also wish to see the children benefiting from the day trip activity to be more involved in the actual planning and evaluating of the trip activity.

It is felt that providing such activities for the children within the criteria stated, who are often in despair, will help promote greater spiritual well being. This will encourage renewed energy and determination to tackle the ongoing situation or to continue to cope with tragic circumstances.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company was incorporated on 21st August 1991, as a company limited by guarantee, not having a share capital and being a registered charity in England and Wales. The governing document of the company is its Memorandum and Articles.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Charity seeks to have on its board, members with the right skills set to enable it to be managed in an effective manner. Any new appointment is made at a properly constituted trustees' meeting.

Organisational structure

The Chief Executive of the Charity is supported by two senior managers in the day to day running of the Charity. These are the Director of Fundraising and the Fundraising Manager. There is full support from an administration team. Only senior managers and administration members have authority limits for ordering purposes which are: £250 - £500. Authorisation of any commitments up to £1,000 need to be approved by the Chief Executive and commitments above £1,000 can only be entered into when signed off by a trustee.

Induction and training of new trustees

New trustees receive the necessary induction in regard to responsibilities and visit the office of the Charity to meet all members of staff, looking through the charity literature including recent accounts and minutes of trustees' meetings and finally meeting with Senior Management and existing trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02639512 (England and Wales)

Registered Charity number

1010943

Registered office

Unit 6 & 7
The Glover Centre
23 - 25 Bury Mead Road
Hitchin
Hertfordshire
SG5 1RP

Trustees

Mrs D E May
Mrs R Rees
Mrs B G Russell
Mr J Selmes

Company Secretary

Mrs B G Russell

Independent Examiner

Gerald Bygraves
FMAAT
GB Accounting Solutions Limited
Building 115
Bedford Technology Park
Thurleigh
Bedford
Bedfordshire
MK44 2YA

HAPPY DAYS CHILDRENS CHARITY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

The Co-operative Bank PLC
PO Box 101
1 Balloon Street
Manchester
Lancashire
M60 4EP

Solicitors

Taylor Walton Solicitors
28 - 44 Alma Street
Luton
LU1 2PL

Chief Executive

Mr R Sinclair

Approved by order of the board of trustees on 28/07/2021 and signed on its behalf by:

B. G. Russell
Mrs B G Russell - Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAPPY DAYS CHILDRENS CHARITY

Independent examiner's report to the trustees of Happy Days Childrens Charity ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FMAAT which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Gerald Bygraves
FMAAT
GB Accounting Solutions Limited
Building 115
Bedford Technology Park
Thurleigh
Bedford
Bedfordshire
MK44 2YA

28 July 2021

HAPPY DAYS CHILDRENS CHARITY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	4				
Holidays and outings		-	303,632	303,632	429,001
Administration		103,933	-	103,933	-
Activities for generating funds	2	269,756	-	269,756	456,696
Investment income	3	426	-	426	653
Total		374,115	303,632	677,747	886,350
EXPENDITURE ON					
Raising funds	5	98,866	-	98,866	136,166
Charitable activities	6				
Holidays and outings		113,006	168,355	281,361	551,432
Administration		123,095	-	123,095	183,637
Total		334,967	168,355	503,322	871,235
NET INCOME		39,148	135,277	174,425	15,115
RECONCILIATION OF FUNDS					
Total funds brought forward		191,445	61,453	252,898	237,783
TOTAL FUNDS CARRIED FORWARD		230,593	196,730	427,323	252,898

The notes form part of these financial statements

HAPPY DAYS CHILDRENS CHARITY

BALANCE SHEET

31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	13	25,840	-	25,840	18,741
CURRENT ASSETS					
Debtors	14	53,903	-	53,903	25,000
Cash at bank		244,213	196,730	440,943	245,612
		<u>298,116</u>	<u>196,730</u>	<u>494,846</u>	<u>270,612</u>
CREDITORS					
Amounts falling due within one year	15	(74,959)	-	(74,959)	(21,471)
NET CURRENT ASSETS		<u>223,157</u>	<u>196,730</u>	<u>419,887</u>	<u>249,141</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		248,997	196,730	445,727	267,882
CREDITORS					
Amounts falling due after more than one year	16	(18,404)	-	(18,404)	(14,984)
NET ASSETS		<u>230,593</u>	<u>196,730</u>	<u>427,323</u>	<u>252,898</u>
FUNDS	19				
Unrestricted funds				230,593	191,445
Restricted funds				196,730	61,453
TOTAL FUNDS				<u>427,323</u>	<u>252,898</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

HAPPY DAYS CHILDRENS CHARITY

BALANCE SHEET - continued
31 March 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28/01/2021 and were signed on its behalf by:

D May
Mrs D E May - Trustee

The notes form part of these financial statements

HAPPY DAYS CHILDRENS CHARITY

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 March 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	152,782	25,572
Interest element of hire purchase payments paid		(1,457)	(797)
Net cash provided by operating activities		151,325	24,775
Cash flows from investing activities			
Purchase of tangible fixed assets		(28,084)	-
Sale of tangible fixed assets		14,169	-
Interest received		426	653
Net cash (used in)/provided by investing activities		(13,489)	653
Cash flows from financing activities			
New loans in year		50,000	-
Capital repayments in year		7,495	(6,786)
Net cash provided by/(used in) financing activities		57,495	(6,786)
Change in cash and cash equivalents in the reporting period		195,331	18,642
Cash and cash equivalents at the beginning of the reporting period		245,612	226,970
Cash and cash equivalents at the end of the reporting period		440,943	245,612

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 March 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21 £	31.3.20 £
Net income for the reporting period (as per the Statement of Financial Activities)	174,425	15,115
Adjustments for:		
Depreciation charges	11,700	10,868
Profit on disposal of fixed assets	(4,884)	-
Interest received	(426)	(653)
Interest element of hire purchase and finance lease rental payments	1,457	797
(Increase)/decrease in debtors	(28,903)	48,579
Decrease in creditors	(587)	(49,134)
Net cash provided by operations	152,782	25,572

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20 £	Cash flow £	At 31/3/21 £
Net cash			
Cash at bank	245,612	195,331	440,943
	<u>245,612</u>	<u>195,331</u>	<u>440,943</u>
Debt			
Finance leases	(22,567)	(7,495)	(30,062)
Debts falling due within 1 year	-	(50,000)	(50,000)
	<u>(22,567)</u>	<u>(57,495)</u>	<u>(80,062)</u>
Total	223,045	137,836	360,881

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

The Charity has identified the major costs of governance as both external costs related to the Charity Auditors and software providers and a proportion of the costs of the Chief Executive. These salary costs have been estimated on time spent on trustee related activities.

Allocation and apportionment of costs

Staff salaries are allocated on the following basis:-

Fundraising	- 34%
Direct charitable expenditure	- 30%
Management and administration	- 36%

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2021

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. ACTIVITIES FOR GENERATING FUNDS

	31.3.21	31.3.20
	£	£
Fundraising events	269,756	456,696

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	426	653

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.21	31.3.20
	Activity	£	£
Grants	Holidays and outings	303,632	429,001
Government grants	Administration	103,933	-
		407,565	429,001

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2021

5. RAISING FUNDS

Raising donations and legacies

	31.3.21 £	31.3.20 £
Staff costs	89,072	109,816
Fundraising costs	3,159	7,071
Postage and stationery	5,705	16,572
Motor expenses	930	2,707
	<u>98,866</u>	<u>136,166</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Holidays and outings	93,699	168,355	19,307	281,361
Administration	-	-	123,095	123,095
	<u>93,699</u>	<u>168,355</u>	<u>142,402</u>	<u>404,456</u>

7. GRANTS PAYABLE

	31.3.21 £	31.3.20 £
Holidays and outings	<u>168,355</u>	<u>410,193</u>

8. SUPPORT COSTS

	Management £	Finance £	Support costs £	Governance costs £	Totals £
Holidays and outings	-	-	19,307	-	19,307
Administration	112,793	6,816	-	3,486	123,095
	<u>112,793</u>	<u>6,816</u>	<u>19,307</u>	<u>3,486</u>	<u>142,402</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2021

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	104	104
Depreciation - assets on hire purchase contracts and finance leases	11,596	10,764
Other operating leases	21,991	43,983
Surplus on disposal of fixed assets	(4,884)	-
	<u><u> </u></u>	<u><u> </u></u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

11. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	235,373	278,914
Social security costs	21,325	24,634
Other pension costs	5,255	10,327
	<u><u>261,953</u></u>	<u><u>313,875</u></u>

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Fundraising	3	3
Support	3	3
Administration	3	3
	<u><u>9</u></u>	<u><u>9</u></u>

No employees received emoluments in excess of £60,000.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2021

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Holidays and outings	-	429,001	429,001
Activities for generating funds	456,696	-	456,696
Investment income	653	-	653
Total	457,349	429,001	886,350
 EXPENDITURE ON			
Raising funds	136,166	-	136,166
Charitable activities			
Holidays and outings	141,239	410,193	551,432
Administration	183,637	-	183,637
Total	461,042	410,193	871,235
 NET INCOME/(EXPENDITURE)	(3,693)	18,808	15,115
 RECONCILIATION OF FUNDS			
Total funds brought forward	195,138	42,645	237,783
 TOTAL FUNDS CARRIED FORWARD	191,445	61,453	252,898

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2021

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2020	32,402	43,052	75,454
Additions	-	28,084	28,084
Disposals	-	(24,757)	(24,757)
	<u>32,402</u>	<u>46,379</u>	<u>78,781</u>
At 31 March 2021	32,402	46,379	78,781
DEPRECIATION			
At 1 April 2020	32,091	24,622	56,713
Charge for year	104	11,596	11,700
Eliminated on disposal	-	(15,472)	(15,472)
	<u>32,195</u>	<u>20,746</u>	<u>52,941</u>
At 31 March 2021	32,195	20,746	52,941
NET BOOK VALUE			
At 31 March 2021	<u>207</u>	<u>25,633</u>	<u>25,840</u>
At 31 March 2020	<u>311</u>	<u>18,430</u>	<u>18,741</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
COST	
At 1 April 2020	43,052
Additions	28,084
Disposals	(24,757)
	<u>46,379</u>
At 31 March 2021	46,379
DEPRECIATION	
At 1 April 2020	24,622
Charge for year	11,596
Eliminated on disposal	(15,472)
	<u>20,746</u>
At 31 March 2021	20,746
NET BOOK VALUE	
At 31 March 2021	<u>25,633</u>
At 31 March 2020	<u>18,430</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2021

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.21	31.3.20
	£	£
Other debtors	<u>53,903</u>	<u>25,000</u>
15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.21	31.3.20
	£	£
Bank loans and overdrafts (see note 17)	50,000	-
Hire purchase (see note 18)	11,658	7,583
Social security and other taxes	6,577	6,564
Accrued expenses	<u>6,724</u>	<u>7,324</u>
	<u>74,959</u>	<u>21,471</u>
16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.3.21	31.3.20
	£	£
Hire purchase (see note 18)	<u>18,404</u>	<u>14,984</u>
17. LOANS		
An analysis of the maturity of loans is given below:		
	31.3.21	31.3.20
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>50,000</u>	<u>-</u>
18. LEASING AGREEMENTS		
Minimum lease payments under hire purchase fall due as follows:		
	31.3.21	31.3.20
	£	£
Net obligations repayable:		
Within one year	11,658	7,583
Between one and five years	<u>18,404</u>	<u>14,984</u>
	<u>30,062</u>	<u>22,567</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2021

19. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	191,445	39,148	230,593
Restricted funds			
North West	12,945	15,899	28,844
North East	3,000	(3,000)	-
Yorkshire	500	3,501	4,001
West Midlands	11,750	18,628	30,378
East Midlands	1,550	8,950	10,500
East of England	500	5,700	6,200
South	1,000	4,300	5,300
South East	2,400	18,724	21,124
South West	200	10,258	10,458
UK Wide	11,592	40,625	52,217
Scotland	15,766	6,192	21,958
Wales	250	2,000	2,250
Northern Ireland	-	3,500	3,500
	<u>61,453</u>	<u>135,277</u>	<u>196,730</u>
TOTAL FUNDS	<u>252,898</u>	<u>174,425</u>	<u>427,323</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2021

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	374,115	(334,967)	39,148
Restricted funds			
North West	51,110	(35,211)	15,899
North East	8,700	(11,700)	(3,000)
Yorkshire	9,851	(6,350)	3,501
West Midlands	41,552	(22,924)	18,628
East Midlands	23,040	(14,090)	8,950
East of England	9,775	(4,075)	5,700
London	800	(800)	-
South	6,550	(2,250)	4,300
South East	41,483	(22,759)	18,724
South West	16,462	(6,204)	10,258
UK Wide	68,943	(28,318)	40,625
Scotland	15,758	(9,566)	6,192
Wales	3,250	(1,250)	2,000
Northern Ireland	6,358	(2,858)	3,500
	<u>303,632</u>	<u>(168,355)</u>	<u>135,277</u>
TOTAL FUNDS	<u><u>677,747</u></u>	<u><u>(503,322)</u></u>	<u><u>174,425</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2021

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	195,138	(3,693)	191,445
Restricted funds			
North West	1,500	11,445	12,945
North East	2,500	500	3,000
Yorkshire	750	(250)	500
West Midlands	2,850	8,900	11,750
East Midlands	958	592	1,550
East of England	3,000	(2,500)	500
South	2,200	(1,200)	1,000
South East	6,487	(4,087)	2,400
South West	-	200	200
UK Wide	13,400	(1,808)	11,592
Scotland	9,000	6,766	15,766
Wales	-	250	250
	<u>42,645</u>	<u>18,808</u>	<u>61,453</u>
TOTAL FUNDS	<u>237,783</u>	<u>15,115</u>	<u>252,898</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2021

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	457,349	(461,042)	(3,693)
Restricted funds			
North West	69,125	(57,680)	11,445
North East	11,900	(11,400)	500
Yorkshire	14,688	(14,938)	(250)
West Midlands	55,822	(46,922)	8,900
East Midlands	69,967	(69,375)	592
East of England	21,293	(23,793)	(2,500)
London	4,798	(4,798)	-
South	18,891	(20,091)	(1,200)
South East	55,050	(59,137)	(4,087)
South West	26,705	(26,505)	200
UK Wide	15,642	(17,450)	(1,808)
Scotland	50,974	(44,208)	6,766
Wales	13,146	(12,896)	250
Northern Ireland	1,000	(1,000)	-
	<u>429,001</u>	<u>(410,193)</u>	<u>18,808</u>
TOTAL FUNDS	<u><u>886,350</u></u>	<u><u>(871,235)</u></u>	<u><u>15,115</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2021

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	195,138	35,455	230,593
Restricted funds			
North West	1,500	27,344	28,844
North East	2,500	(2,500)	-
Yorkshire	750	3,251	4,001
West Midlands	2,850	27,528	30,378
East Midlands	958	9,542	10,500
East of England	3,000	3,200	6,200
South	2,200	3,100	5,300
South East	6,487	14,637	21,124
South West	-	10,458	10,458
UK Wide	13,400	38,817	52,217
Scotland	9,000	12,958	21,958
Wales	-	2,250	2,250
Northern Ireland	-	3,500	3,500
	<u>42,645</u>	<u>154,085</u>	<u>196,730</u>
TOTAL FUNDS	<u><u>237,783</u></u>	<u><u>189,540</u></u>	<u><u>427,323</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2021

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	831,464	(796,009)	35,455
Restricted funds			
North West	120,235	(92,891)	27,344
North East	20,600	(23,100)	(2,500)
Yorkshire	24,539	(21,288)	3,251
West Midlands	97,374	(69,846)	27,528
East Midlands	93,007	(83,465)	9,542
East of England	31,068	(27,868)	3,200
London	5,598	(5,598)	-
South	25,441	(22,341)	3,100
South East	96,533	(81,896)	14,637
South West	43,167	(32,709)	10,458
UK Wide	84,585	(45,768)	38,817
Scotland	66,732	(53,774)	12,958
Wales	16,396	(14,146)	2,250
Northern Ireland	7,358	(3,858)	3,500
	<u>732,633</u>	<u>(578,548)</u>	<u>154,085</u>
TOTAL FUNDS	<u><u>1,564,097</u></u>	<u><u>(1,374,557)</u></u>	<u><u>189,540</u></u>

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

21. SHARE CAPITAL

The company is limited by guarantee and has no issued share capital. The liability of members is limited to £1.

HAPPY DAYS CHILDRENS CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Activities for generating funds		
Fundraising events	269,756	456,696
Investment income		
Deposit account interest	426	653
Charitable activities		
Grants	303,632	429,001
Government grants	103,933	-
	407,565	429,001
Total incoming resources	677,747	886,350
EXPENDITURE		
Raising donations and legacies		
Fundraising wages	80,035	94,831
Social security	7,250	8,376
Pensions	1,787	6,609
Fundraising costs	3,159	7,071
Postage and stationery	5,705	16,572
Motor expenses	930	2,707
	98,866	136,166
Charitable activities		
Wages	84,730	100,409
Social security	7,077	8,868
Pensions	1,892	1,859
Grants to individuals	168,355	410,193
	262,054	521,329
Administration costs		
Management		
Wages	70,608	83,674
Social security	6,998	7,390
Pensions	1,576	1,859
Rent and service charges	14,734	29,468
Rates and insurance	1,821	1,405
Computer expenses	4,380	5,550
Carried forward	100,117	129,346

This page does not form part of the statutory financial statements

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2021**

	31.3.21 £	31.3.20 £
Management		
Brought forward	100,117	129,346
Repairs and renewals	3,157	3,067
Telephone	2,305	4,797
Postage and stationery	3,153	16,572
Motor expenses	930	2,707
Bank charges	1,045	1,240
Staff welfare	629	950
Hire purchase interest	1,457	797
	112,793	159,476
Finance		
Depreciation of tangible fixed assets	11,700	10,868
Loss on sale of tangible fixed assets	(4,884)	-
	6,816	10,868
Support costs		
Rent and service charges	7,257	14,515
Rates and insurance	898	692
Computer expenses	2,157	2,734
Repairs and renewals	1,555	1,513
Telephone	1,135	2,362
Postage and stationery	6,305	8,287
	19,307	30,103
Governance costs		
Accountancy and legal fees	3,486	13,293
Total resources expended	503,322	871,235
Net income	174,425	15,115